

# STATE OF MISSOURI



## STATEWIDE CENTRAL SERVICE COST ALLOCATION PLAN

ACTUAL 2004

OFFICE OF ADMINISTRATION  
DIVISION OF ACCOUNTING

**CERTIFICATION FOR THE**

**STATE OF MISSOURI**

**STATEWIDE COST ALLOCATION PLAN**

**Certification by the Responsible Official**

This is to certify that I have reviewed the cost allocation plan submitted herewith and to the best of my knowledge and belief:

- (1) All costs included in this fiscal year 2004 proposal to establish cost allocations or billings for fiscal year 2006 are allowable in accordance with the requirements of OMB Circular A-87, "Cost Principles for State and Local Governments," and the Federal award(s) to which they apply. Unallowable costs have been adjusted for in allocating costs as indicated in the cost allocation plan.
- (2) All costs included in this proposal are properly allocable to Federal awards on the basis of a beneficial or causal relationship between the expenses incurred and the awards to which they are allocated in accordance with applicable requirements. Further, the same costs that have been treated as indirect costs have not been claimed as direct costs. Similar types of cost have been accounted for consistently.

I declare that the foregoing is true and correct.

Governmental Unit State of Missouri

Signature

Thomas Sadowski

Name of Official Thomas Sadowski, CGFM, CPA

Title Director, Division of Accounting

Date of Execution 10-3-05

STATE OF MISSOURI  
STATEWIDE CENTRAL SERVICE COST ALLOCATION PLAN  
ACTUAL 2004

Table of Contents

Scope of Plan .....	i
Fixed Costs for Use in Fiscal Year 2006 .....	Page 1
Calculation of Roll-Forward Adjustments .....	Page 3
Actual Cost Allocations for Fiscal Year 2004 .....	Tab I
Carry-Forward Allocations for Fiscal Year 2004 .....	Tab II

STATE OF MISSOURI  
STATEWIDE COST ALLOCATION PLAN

Scope of Plan

---

The Missouri Statewide Cost Allocation Plan is an annual report prepared by the Office of Administration, Division of Accounting. The procedures and guidelines for the preparation of this report are contained in the United States Office of Management and Budget Circular A-87, "Cost Principles for State, Local and Indian Tribal Governments." The plan provides an actual allocation of state central service indirect costs with a roll-forward adjustment to provide a fixed allocation for each state agency for Fiscal Year 2006.

The fixed allocations for the Fiscal Year 2006 Missouri Statewide Cost Allocation Plan have been calculated by subtracting the Actual Fiscal Year 2002 allocations from the Actual Fiscal Year 2004 carry-forward allocations and adding the differences back to the Actual Fiscal Year 2004 allocations.

The cost pools included in this plan are as follows:

- Office of Administration - Building Use
- Office of Administration - Facilities Management
- Office of Administration - Building Rental
- Office of Administration - Insurance
- Office of Administration - Workers' Compensation
- Office of Administration - Budget & Planning
- Office of Administration - Accounting & Payroll
- Office of Administration - Personnel
- Office of Administration - Purchasing
- Office of Administration - General Services
- Office of the State Treasurer - Disbursements
- Office of the Secretary of State - Records Management
- Department of Public Safety - Security
- Department of Revenue - Cashier
- Office of Administration - Information Services

For all cost pools included in this plan, only the costs incurred from state funds have been allocated. Federal fund expenditures have not been included in the original total cost for each cost pool. Allocations have been made to state agencies irregardless of their eligibility for reimbursement of central administrative indirect costs.

This plan was prepared by the Office of Administration, Division of Accounting. All inquiries should be directed to Ms. Stacy Neal, Division of Accounting at (573) 751-1899.



STATE OF MISSOURI  
FIXED COSTS FOR USE IN FY 2006  
BASED ON FY 2004 ACTUAL COSTS WITH CARRY-FORWARD

	BUILDING USE (1)	FACILITIES MANAGEMENT	BUILDING RENTAL	INSURANCE (2)	WORKERS' COMPENSATION	BUDGET & PLANNING	ACCOUNTING & PAYROLL	PERSONNEL
LEGISLATURE	578,841	1,836,673	(4,239)	607	40,182	---	3,839	---
JUDICIARY	336,804	367,594	(147,163)	3,401	1,703,436	37,615	20,691	---
GOVERNOR	98,244	327,996	---	30	(55,327)	44,485	371	---
LT GOVERNOR	27,907	28,200	---	7	---	4,233	118	---
AUDITOR	188,042	19,749	---	122	1,617	22,420	1,118	---
ATTORNEY GENERAL	229,762	719,132	---	394	2,914	6,191	7,145	---
AGRICULTURE	85,326	933,355	(208,329)	520	55,605	42,828	12,797	29,966
INSURANCE	381,071	---	---	505	(11,352)	13,847	2,986	13,270
CONSERVATION	---	---	---	1,753	---	10,862	69,514	---
ECONOMIC DEVELOPMENT	780,117	283,010	(683,126)	1,347	173,531	87,459	41,718	123,376
EDUCATION	200,310	935,813	(720,068)	3,107	507,462	145,363	216,230	---
HIGHER ED	---	---	(125,361)	27,587	1,922,755	73,653	3,431	---
HEALTH	618,082	15,080	(205,301)	1,958	528,051	117,591	253,599	278,554
HIGHWAYS	87,233	---	---	6,049	---	58,137	785,821	---
LABOR	167,459	271,832	(603,792)	2,396	445,868	43,083	31,478	92,633
MENTAL HEALTH	120,786	587,488	(333,085)	8,115	7,279,859	134,260	47,747	854,542
NATURAL RESOURCES	246,222	1,266,960	---	2,145	942,962	54,707	139,166	176,535
PUBLIC SAFETY	476,344	3,866	(327,029)	69,045	1,276,360	112,089	59,902	226,115
SOCIAL SERVICES	3,506,341	1,658,189	(1,113,714)	6,610	3,387,535	176,096	140,584	748,309
CORRECTIONS	470,087	(333,748)	(539,597)	11,818	5,549,808	67,966	212,905	1,348,319
TOTAL	8,598,978	8,921,189	(5,010,804)	147,516	23,751,266	1,252,885	2,051,160	3,891,619

## Notes:

(1) Building Space Includes Building Use I, II, III, IV, V, and Board of Public Buildings I and II

(2) Administration of auto self-insurance program, aircraft liability insurance, surety bonds, and specific employee bonds.

STATE OF MISSOURI  
FIXED COSTS FOR USE IN FY 2006  
BASED ON FY 2004 ACTUAL COSTS WITH CARRY-FORWARD

	PURCHASING	GENERAL SERVICES (3)	TREASURER DISBURSEMENTS	RECORDS MANAGEMENT	SECURITY	REVENUE CASHIER	INFORMATION SERVICES (4)	TOTAL FIXED FY 04
LEGISLATURE	---	29,139	665	16,541	176,637	655	23,156	2,702,696
JUDICIARY	---	40,274	3,359	427,988	14,948	4,128	102,978	2,916,053
GOVERNOR	(55)	6,527	51	1,508	9,399	30	(14,991)	418,268
LT GOVERNOR	4	4,933	16	1,881	1,697	7	(4,213)	64,790
AUDITOR	(1,804)	13,733	150	46,216	38,584	164	5,167	335,278
ATTORNEY GENERAL	3,081	4,194	528	575,951	48,832	363	25,380	1,623,867
AGRICULTURE	10,608	(8,737)	817	31,935	30,792	196	44,928	1,062,607
INSURANCE	2,546	10,906	266	193,309	37,136	---	12,481	656,971
CONSERVATION	49,464	20,721	3,912	13,635	---	1,620	222,009	393,490
ECONOMIC DEVELOPMENT	33,708	(2,493)	2,521	(20,277)	49,090	117	132,915	1,003,013
EDUCATION	314,946	11,209	11,016	39,008	80,181	18,355	796,450	2,559,382
HIGHER ED	24,309	230,111	196	24,738	---	13,616	12,201	2,207,236
HEALTH	260,666	(10,643)	9,446	272,727	21,025	2,785	601,608	2,765,228
HIGHWAYS	---	70,483	32,268	64,171	147,223	4,792	1,993,320	3,249,497
LABOR	(466)	10,067	1,984	175,348	---	758	110,576	749,224
MENTAL HEALTH	240,831	39,824	8,969	85,983	---	11,691	273,440	9,360,450
NATURAL RESOURCES	44,262	(8,689)	6,518	128,671	90,530	1,683	387,982	3,479,654
PUBLIC SAFETY	114,901	51,589	5,189	177,291	41,529	2,328	226,963	2,516,482
SOCIAL SERVICES	200,053	48,836	22,083	502,119	112,692	31,229	583,034	10,009,996
CORRECTIONS	442,301	103,294	14,546	472,838	---	13,854	639,771	8,474,162
TOTAL	1,739,355	665,278	124,500	3,231,581	900,295	108,371	6,175,155	56,548,344

56,548,344

## Notes:

- (3) Risk management administration, mail services, and administrative services to the Office of Administration
- (4) Development of state-wide accounting and human resources system.

## STATE OF MISSOURI - CALCULATION OF ROLL-FORWARD ADJUSTMENT

Page 3

BUILDING USE	2004 CARRY-FORWARD	2002 ACTUAL	CARRY-FORWARD ADJUSTMENT	2004 ACTUAL	FIXED FY 06
LEGISLATURE	530,767	482,693	48,074	530,767	578,841
JUDICIARY	413,501	490,198	(76,697)	413,501	336,804
GOVERNOR	104,887	111,530	(6,643)	104,887	98,244
LT GOVERNOR	31,203	34,499	(3,296)	31,203	27,907
AUDITOR	210,415	232,788	(22,373)	210,415	188,042
ATTORNEY GENERAL	241,721	253,680	(11,959)	241,721	229,762
AGRICULTURE	85,199	85,072	127	85,199	85,326
INSURANCE	432,028	482,985	(50,957)	432,028	381,071
CONSERVATION	---	---	---	---	---
ECONOMIC DEVELOPMENT	841,671	903,226	(61,555)	841,672	780,117
EDUCATION	211,154	221,998	(10,844)	211,154	200,310
HIGHER ED	---	---	---	---	---
HEALTH	680,647	743,212	(62,565)	680,647	618,082
HIGHWAYS	107,952	128,671	(20,719)	107,952	87,233
LABOR	192,686	217,913	(25,227)	192,686	167,459
MENTAL HEALTH	110,908	101,030	9,878	110,908	120,786
NATURAL RESOURCES	241,552	236,882	4,670	241,552	246,222
PUBLIC SAFETY	518,637	560,931	(42,294)	518,638	476,344
SOCIAL SERVICES	3,960,053	4,413,769	(453,716)	3,960,057	3,506,341
CORRECTIONS	497,765	525,443	(27,678)	497,765	470,087
TOTAL	9,412,746	10,226,520	(813,774)	9,412,752	8,598,978

NOTES: Building Space includes Building Use I, II, III, IV, V, and Board of Public Buildings I &amp; I

## STATE OF MISSOURI - CALCULATION OF ROLL-FORWARD ADJUSTMENT

Page 4

FACILITIES MANAGEMENT	2004 CARRY-FORWARD	2002 ACTUAL	CARRY-FORWARD ADJUSTMENT	2004 ACTUAL	FIXED FY 06
LEGISLATURE	1,718,510	1,593,814	124,696	1,711,977	1,836,673
JUDICIARY	344,941	320,977	23,964	343,630	367,594
GOVERNOR	302,499	275,852	26,647	301,349	327,996
LT GOVERNOR	26,496	24,691	1,805	26,395	28,200
AUDITOR	17,144	14,474	2,670	17,079	19,749
ATTORNEY GENERAL	605,067	488,702	116,365	602,767	719,132
AGRICULTURE	658,642	381,426	277,216	656,139	933,355
INSURANCE	---	---	---	---	---
CONSERVATION	---	---	---	---	---
ECONOMIC DEVELOPMENT	261,197	238,391	22,806	260,204	283,010
EDUCATION	876,540	813,935	62,605	873,208	935,813
HIGHER ED	---	---	---	---	---
HEALTH	347,055	677,711	(330,656)	345,736	15,080
HIGHWAYS	---	---	---	---	---
LABOR	253,891	234,985	18,906	252,926	271,832
MENTAL HEALTH	551,062	512,541	38,521	548,967	587,488
NATURAL RESOURCES	1,190,427	1,109,369	81,058	1,185,902	1,266,960
PUBLIC SAFETY	3,643	3,406	237	3,629	3,866
SOCIAL SERVICES	1,550,849	1,437,619	113,230	1,544,959	1,658,189
CORRECTIONS	---	333,748	(333,748)	---	(333,748)
TOTAL	8,707,963	8,461,641	246,322	8,674,867	8,921,189

## STATE OF MISSOURI - CALCULATION OF ROLL-FORWARD ADJUSTMENT

Page 5

BUILDING RENTAL	2004 CARRY-FORWARD	2002 ACTUAL	CARRY-FORWARD ADJUSTMENT	2004 ACTUAL	FIXED FY 06
LEGISLATURE	---	4,239	(4,239)	---	(4,239)
JUDICIARY	---	147,163	(147,163)	---	(147,163)
GOVERNOR	---	---	---	---	---
LT GOVERNOR	---	---	---	---	---
AUDITOR	---	---	---	---	---
ATTORNEY GENERAL	---	---	---	---	---
AGRICULTURE	---	208,329	(208,329)	---	(208,329)
INSURANCE	---	---	---	---	---
CONSERVATION	---	---	---	---	---
ECONOMIC DEVELOPMENT	---	683,126	(683,126)	---	(683,126)
EDUCATION	---	720,068	(720,068)	---	(720,068)
HIGHER ED	---	125,361	(125,361)	---	(125,361)
HEALTH	---	205,301	(205,301)	---	(205,301)
HIGHWAYS	---	---	---	---	---
LABOR	---	603,792	(603,792)	---	(603,792)
MENTAL HEALTH	---	333,085	(333,085)	---	(333,085)
NATURAL RESOURCES	---	---	---	---	---
PUBLIC SAFETY	---	327,029	(327,029)	---	(327,029)
SOCIAL SERVICES	---	1,113,714	(1,113,714)	---	(1,113,714)
CORRECTIONS	---	539,597	(539,597)	---	(539,597)
TOTAL	---	5,010,804	(5,010,804)	---	(5,010,804)

## STATE OF MISSOURI - CALCULATION OF ROLL-FORWARD ADJUSTMENT

Page 6

INSURANCE	2004 CARRY-FORWARD	2002 ACTUAL	CARRY-FORWARD ADJUSTMENT	2004 ACTUAL	FIXED FY 06
LEGISLATURE	507	407	100	507	607
JUDICIARY	2,780	2,159	621	2,780	3,401
GOVERNOR	24	18	6	24	30
LT GOVERNOR	6	5	1	6	7
AUDITOR	104	86	18	104	122
ATTORNEY GENERAL	317	240	77	317	394
AGRICULTURE	811	1,102	(291)	811	520
INSURANCE	403	301	102	403	505
CONSERVATION	1,386	1,019	367	1,386	1,753
ECONOMIC DEVELOPMENT	1,141	935	206	1,141	1,347
EDUCATION	2,245	1,383	862	2,245	3,107
HIGHER ED	23,278	18,969	4,309	23,278	27,587
HEALTH	1,497	1,036	461	1,497	1,958
HIGHWAYS	4,814	3,579	1,235	4,814	6,049
LABOR	1,498	600	898	1,498	2,396
MENTAL HEALTH	7,740	7,365	375	7,740	8,115
NATURAL RESOURCES	1,828	1,511	317	1,828	2,145
PUBLIC SAFETY	120,799	172,553	(51,754)	120,799	69,045
SOCIAL SERVICES	6,600	6,590	10	6,600	6,610
CORRECTIONS	9,256	6,694	2,562	9,256	11,818
TOTAL	187,034	226,552	(39,518)	187,034	147,516

## STATE OF MISSOURI - CALCULATION OF ROLL-FORWARD ADJUSTMENT

Page 7

WORKERS' COMP	2004 CARRY-FORWARD	2002 ACTUAL	CARRY-FORWARD ADJUSTMENT	2004 ACTUAL	FIXED FY 06
LEGISLATURE	31,692	23,202	8,490	31,692	40,182
JUDICIARY	1,202,420	701,404	501,016	1,202,420	1,703,436
GOVERNOR	---	55,327	(55,327)	---	(55,327)
LT GOVERNOR	---	---	---	---	---
AUDITOR	2,593	3,569	(976)	2,593	1,617
ATTORNEY GENERAL	11,273	19,632	(8,359)	11,273	2,914
AGRICULTURE	58,143	60,681	(2,538)	58,143	55,605
INSURANCE	6,817	24,986	(18,169)	6,817	(11,352)
CONSERVATION	---	---	---	---	---
ECONOMIC DEVELOPMENT	151,016	128,501	22,515	151,016	173,531
EDUCATION	414,358	321,254	93,104	414,358	507,462
HIGHER ED	1,618,163	1,313,571	304,592	1,618,163	1,922,755
HEALTH	413,944	299,837	114,107	413,944	528,051
HIGHWAYS	---	---	---	---	---
LABOR	386,238	326,608	59,630	386,238	445,868
MENTAL HEALTH	6,582,078	5,884,297	697,781	6,582,078	7,279,859
NATURAL RESOURCES	748,116	553,270	194,846	748,116	942,962
PUBLIC SAFETY	1,193,235	1,110,110	83,125	1,193,235	1,276,360
SOCIAL SERVICES	2,357,692	1,327,849	1,029,843	2,357,692	3,387,535
CORRECTIONS	5,456,480	5,363,152	93,328	5,456,480	5,549,808
TOTAL	20,634,258	17,517,250	3,117,008	20,634,258	23,751,266

## STATE OF MISSOURI - CALCULATION OF ROLL-FORWARD ADJUSTMENT

Page 8

BUDGET & PLANNING	2004 CARRY-FORWARD	2002 ACTUAL	CARRY-FORWARD ADJUSTMENT	2004 ACTUAL	FIXED FY 06
LEGISLATURE	---	---	---	---	---
JUDICIARY	32,817	27,955	4,862	32,753	37,615
GOVERNOR	40,878	37,191	3,687	40,798	44,485
LT GOVERNOR	2,743	1,248	1,495	2,738	4,233
AUDITOR	12,158	1,872	10,286	12,134	22,420
ATTORNEY GENERAL	4,098	1,997	2,101	4,090	6,191
AGRICULTURE	39,049	35,194	3,855	38,973	42,828
INSURANCE	12,802	11,732	1,070	12,777	13,847
CONSERVATION	10,059	9,236	823	10,039	10,862
ECONOMIC DEVELOPMENT	76,066	64,524	11,542	75,917	87,459
EDUCATION	113,354	81,122	32,232	113,131	145,363
HIGHER ED	59,911	46,052	13,859	59,794	73,653
HEALTH	93,270	68,766	24,504	93,087	117,591
HIGHWAYS	57,642	57,034	608	57,529	58,137
LABOR	34,680	26,209	8,471	34,612	43,083
MENTAL HEALTH	91,306	48,173	43,133	91,127	134,260
NATURAL RESOURCES	51,241	47,675	3,566	51,141	54,707
PUBLIC SAFETY	98,012	83,743	14,269	97,820	112,089
SOCIAL SERVICES	169,336	162,244	7,092	169,004	176,096
CORRECTIONS	61,876	55,664	6,212	61,754	67,966
TOTAL	1,061,298	867,631	193,667	1,059,218	1,252,885



## STATE OF MISSOURI - CALCULATION OF ROLL-FORWARD ADJUSTMENT

Page 9

ACCOUNTING & PAYROLL	2004 CARRY-FORWARD	2002 ACTUAL	CARRY-FORWARD ADJUSTMENT	2004 ACTUAL	FIXED FY 06
LEGISLATURE	17,458	31,052	(13,594)	17,433	3,839
JUDICIARY	73,789	126,780	(52,991)	73,682	20,691
GOVERNOR	1,233	2,093	(860)	1,231	371
LT GOVERNOR	245	371	(126)	244	118
AUDITOR	3,562	6,001	(2,439)	3,557	1,118
ATTORNEY GENERAL	13,635	20,105	(6,470)	13,615	7,145
AGRICULTURE	23,536	34,241	(10,705)	23,502	12,797
INSURANCE	7,425	11,854	(4,429)	7,415	2,986
CONSERVATION	105,838	142,010	(36,172)	105,686	69,514
ECONOMIC DEVELOPMENT	64,482	87,153	(22,671)	64,389	41,718
EDUCATION	409,310	601,803	(192,493)	408,723	216,230
HIGHER ED	6,459	9,478	(3,019)	6,450	3,431
HEALTH	178,114	102,373	75,741	177,858	253,599
HIGHWAYS	634,583	482,433	152,150	633,671	785,821
LABOR	57,151	82,742	(25,591)	57,069	31,478
MENTAL HEALTH	208,374	368,702	(160,328)	208,075	47,747
NATURAL RESOURCES	146,183	152,991	(6,808)	145,974	139,166
PUBLIC SAFETY	129,371	198,654	(69,283)	129,185	59,902
SOCIAL SERVICES	331,425	521,790	(190,365)	330,949	140,584
CORRECTIONS	298,636	383,938	(85,302)	298,207	212,905
TOTAL	2,710,809	3,366,564	(655,755)	2,706,915	2,051,160

## STATE OF MISSOURI - CALCULATION OF ROLL-FORWARD ADJUSTMENT

Page 10

PERSONNEL	2004 CARRY-FORWARD	2002 ACTUAL	CARRY-FORWARD ADJUSTMENT	2004 ACTUAL	FIXED FY 06
LEGISLATURE	---	---	---	---	---
JUDICIARY	---	---	---	---	---
GOVERNOR	---	---	---	---	---
LT GOVERNOR	---	---	---	---	---
AUDITOR	---	---	---	---	---
ATTORNEY GENERAL	---	---	---	---	---
AGRICULTURE	35,585	41,205	(5,620)	35,586	29,966
INSURANCE	14,520	15,770	(1,250)	14,520	13,270
CONSERVATION	---	---	---	---	---
ECONOMIC DEVELOPMENT	146,386	169,400	(23,014)	146,390	123,376
EDUCATION	---	---	---	---	---
HIGHER ED	---	---	---	---	---
HEALTH	220,413	162,277	58,136	220,418	278,554
HIGHWAYS	---	---	---	---	---
LABOR	110,921	129,211	(18,290)	110,923	92,633
MENTAL HEALTH	1,016,850	1,179,182	(162,332)	1,016,874	854,542
NATURAL RESOURCES	200,181	223,831	(23,650)	200,185	176,535
PUBLIC SAFETY	231,838	237,566	(5,728)	231,843	226,115
SOCIAL SERVICES	988,406	1,228,526	(240,120)	988,429	748,309
CORRECTIONS	1,340,805	1,333,322	7,483	1,340,836	1,348,319
TOTAL	4,305,905	4,720,290	(414,385)	4,306,004	3,891,619

## STATE OF MISSOURI - CALCULATION OF ROLL-FORWARD ADJUSTMENT

Page 11

PURCHASING	2004 CARRY-FORWARD	2002 ACTUAL	CARRY-FORWARD ADJUSTMENT	2004 ACTUAL	FIXED FY 06
LEGISLATURE	---	---	---	---	---
JUDICIARY	---	---	---	---	---
GOVERNOR	74	203	(129)	74	(55)
LT GOVERNOR	2	---	2	2	4
AUDITOR	619	3,042	(2,423)	619	(1,804)
ATTORNEY GENERAL	3,569	4,054	(485)	3,566	3,081
AGRICULTURE	7,537	4,460	3,077	7,531	10,608
INSURANCE	3,200	3,852	(652)	3,198	2,546
CONSERVATION	53,746	57,985	(4,239)	53,703	49,464
ECONOMIC DEVELOPMENT	61,483	89,208	(27,725)	61,433	33,708
EDUCATION	299,211	283,234	15,977	298,969	314,946
HIGHER ED	34,065	43,793	(9,728)	34,037	24,309
HEALTH	194,884	128,945	65,939	194,727	260,666
HIGHWAYS	---	---	---	---	---
LABOR	12,849	26,154	(13,305)	12,839	(466)
MENTAL HEALTH	193,786	146,585	47,201	193,630	240,831
NATURAL RESOURCES	38,772	33,250	5,522	38,740	44,262
PUBLIC SAFETY	110,918	106,846	4,072	110,829	114,901
SOCIAL SERVICES	304,719	409,139	(104,420)	304,473	200,053
CORRECTIONS	453,477	464,288	(10,811)	453,112	442,301
TOTAL	1,772,911	1,805,038	(32,127)	1,771,482	1,739,355

## STATE OF MISSOURI - CALCULATION OF ROLL-FORWARD ADJUSTMENT

Page 12

GENERAL SERVICES	2004 CARRY-FORWARD	2002 ACTUAL	CARRY-FORWARD ADJUSTMENT	2004 ACTUAL	FIXED FY 06
LEGISLATURE	20,238	11,331	8,907	20,232	29,139
JUDICIARY	38,427	36,557	1,870	38,404	40,274
GOVERNOR	3,698	869	2,829	3,698	6,527
LT GOVERNOR	3,750	2,566	1,184	3,749	4,933
AUDITOR	8,128	2,522	5,606	8,127	13,733
ATTORNEY GENERAL	3,938	3,679	259	3,935	4,194
AGRICULTURE	3,617	15,969	(12,352)	3,615	(8,737)
INSURANCE	8,678	6,448	2,230	8,676	10,906
CONSERVATION	18,315	15,897	2,418	18,303	20,721
ECONOMIC DEVELOPMENT	19,090	40,664	(21,574)	19,081	(2,493)
EDUCATION	21,089	30,956	(9,867)	21,076	11,209
HIGHER ED	207,746	185,252	22,494	207,617	230,111
HEALTH	18,534	47,700	(29,166)	18,523	(10,643)
HIGHWAYS	63,616	56,709	6,907	63,576	70,483
LABOR	9,688	9,303	385	9,682	10,067
MENTAL HEALTH	88,670	137,461	(48,791)	88,615	39,824
NATURAL RESOURCES	18,617	45,911	(27,294)	18,605	(8,689)
PUBLIC SAFETY	50,707	49,797	910	50,679	51,589
SOCIAL SERVICES	80,603	112,319	(31,716)	80,552	48,836
CORRECTIONS	105,685	108,010	(2,325)	105,619	103,294
TOTAL	792,834	919,920	(127,086)	792,364	665,278

## STATE OF MISSOURI - CALCULATION OF ROLL-FORWARD ADJUSTMENT

Page 13

TREASURER DISBURSEMENTS	2004 CARRY-FORWARD	2002 ACTUAL	CARRY-FORWARD ADJUSTMENT	2004 ACTUAL	FIXED FY 06
LEGISLATURE	582	499	83	582	665
JUDICIARY	2,502	1,645	857	2,502	3,359
GOVERNOR	41	31	10	41	51
LT GOVERNOR	8	---	8	8	16
AUDITOR	120	90	30	120	150
ATTORNEY GENERAL	453	378	75	453	528
AGRICULTURE	771	725	46	771	817
INSURANCE	246	226	20	246	266
CONSERVATION	3,465	3,018	447	3,465	3,912
ECONOMIC DEVELOPMENT	2,121	1,721	400	2,121	2,521
EDUCATION	13,252	15,488	(2,236)	13,252	11,016
HIGHER ED	211	226	(15)	211	196
HEALTH	5,848	2,250	3,598	5,848	9,446
HIGHWAYS	21,222	10,175	11,047	21,221	32,268
LABOR	1,875	1,766	109	1,875	1,984
MENTAL HEALTH	7,043	5,117	1,926	7,043	8,969
NATURAL RESOURCES	4,874	3,230	1,644	4,874	6,518
PUBLIC SAFETY	4,315	3,441	874	4,315	5,189
SOCIAL SERVICES	30,726	39,368	(8,642)	30,725	22,083
CORRECTIONS	10,020	5,494	4,526	10,020	14,546
TOTAL	109,695	94,888	14,807	109,693	124,500

## STATE OF MISSOURI - CALCULATION OF ROLL-FORWARD ADJUSTMENT

Page 14

RECORDS MANAGEMENT	2004 CARRY-FORWARD	2002 ACTUAL	CARRY-FORWARD ADJUSTMENT	2004 ACTUAL	FIXED FY 06
LEGISLATURE	19,801	23,061	(3,260)	19,801	16,541
JUDICIARY	426,785	425,580	1,205	426,783	427,988
GOVERNOR	1,016	524	492	1,016	1,508
LT GOVERNOR	2,513	3,145	(632)	2,513	1,881
AUDITOR	50,100	53,984	(3,884)	50,100	46,216
ATTORNEY GENERAL	584,624	593,295	(8,671)	584,622	575,951
AGRICULTURE	35,360	38,785	(3,425)	35,360	31,935
INSURANCE	126,791	60,273	66,518	126,791	193,309
CONSERVATION	15,203	16,771	(1,568)	15,203	13,635
ECONOMIC DEVELOPMENT	121,676	263,629	(141,953)	121,676	(20,277)
EDUCATION	93,142	147,276	(54,134)	93,142	39,008
HIGHER ED	26,520	28,302	(1,782)	26,520	24,738
HEALTH	299,887	327,046	(27,159)	299,886	272,727
HIGHWAYS	34,968	5,765	29,203	34,968	64,171
LABOR	261,942	348,535	(86,593)	261,941	175,348
MENTAL HEALTH	91,734	97,485	(5,751)	91,734	85,983
NATURAL RESOURCES	147,145	165,619	(18,474)	147,145	128,671
PUBLIC SAFETY	188,227	199,162	(10,935)	188,226	177,291
SOCIAL SERVICES	732,196	962,271	(230,075)	732,194	502,119
CORRECTIONS	516,558	560,277	(43,719)	516,557	472,838
TOTAL	3,776,188	4,320,785	(544,597)	3,776,178	3,231,581

## STATE OF MISSOURI - CALCULATION OF ROLL-FORWARD ADJUSTMENT

Page 15

SECURITY	2004 CARRY-FORWARD	2002 ACTUAL	CARRY-FORWARD ADJUSTMENT	2004 ACTUAL	FIXED FY 06
LEGISLATURE	184,185	191,732	(7,547)	184,184	176,637
JUDICIARY	17,721	20,494	(2,773)	17,721	14,948
GOVERNOR	10,458	11,517	(1,059)	10,458	9,399
LT GOVERNOR	2,034	2,371	(337)	2,034	1,697
AUDITOR	36,314	34,044	2,270	36,314	38,584
ATTORNEY GENERAL	48,806	48,780	26	48,806	48,832
AGRICULTURE	36,314	41,836	(5,522)	36,314	30,792
INSURANCE	40,672	44,207	(3,535)	40,671	37,136
CONSERVATION	---	---	---	---	---
ECONOMIC DEVELOPMENT	63,332	77,573	(14,241)	63,331	49,090
EDUCATION	106,909	133,636	(26,727)	106,908	80,181
HIGHER ED	---	---	---	---	---
HEALTH	22,369	23,713	(1,344)	22,369	21,025
HIGHWAYS	170,240	193,256	(23,016)	170,239	147,223
LABOR	---	---	---	---	---
MENTAL HEALTH	---	---	---	---	---
NATURAL RESOURCES	102,260	113,990	(11,730)	102,260	90,530
PUBLIC SAFETY	30,504	19,479	11,025	30,504	41,529
SOCIAL SERVICES	98,774	84,856	13,918	98,774	112,692
CORRECTIONS	---	---	---	---	---
TOTAL	970,892	1,041,484	(70,592)	970,887	900,295

## STATE OF MISSOURI - CALCULATION OF ROLL-FORWARD ADJUSTMENT

Page 16

REVENUE CASHIER	2004 CARRY-FORWARD	2002 ACTUAL	CARRY-FORWARD ADJUSTMENT	2004 ACTUAL	FIXED FY 06
LEGISLATURE	736	817	(81)	736	655
JUDICIARY	3,961	3,794	167	3,961	4,128
GOVERNOR	49	68	(19)	49	30
LT GOVERNOR	12	17	(5)	12	7
AUDITOR	167	170	(3)	167	164
ATTORNEY GENERAL	360	357	3	360	363
AGRICULTURE	302	408	(106)	302	196
INSURANCE	---	---	---	---	---
CONSERVATION	1,584	1,548	36	1,584	1,620
ECONOMIC DEVELOPMENT	484	851	(367)	484	117
EDUCATION	18,415	18,475	(60)	18,415	18,355
HIGHER ED	19,789	25,962	(6,173)	19,789	13,616
HEALTH	2,158	1,531	627	2,158	2,785
HIGHWAYS	5,688	6,584	(896)	5,688	4,792
LABOR	813	868	(55)	813	758
MENTAL HEALTH	12,285	12,879	(594)	12,285	11,691
NATURAL RESOURCES	2,109	2,535	(426)	2,109	1,683
PUBLIC SAFETY	2,593	2,858	(265)	2,593	2,328
SOCIAL SERVICES	29,965	28,701	1,264	29,965	31,229
CORRECTIONS	12,618	11,382	1,236	12,618	13,854
TOTAL	114,088	119,805	(5,717)	114,088	108,371



## STATE OF MISSOURI - CALCULATION OF ROLL-FORWARD ADJUSTMENT

Page 17

INFORMATION SERVICES	2004 CARRY-FORWARD	2002 ACTUAL	CARRY-FORWARD ADJUSTMENT	2004 ACTUAL	FIXED FY 06
LEGISLATURE	38,238	53,362	(15,124)	38,280	23,156
JUDICIARY	164,328	225,858	(61,530)	164,508	102,978
GOVERNOR	29,270	46,939	(17,669)	2,678	(14,991)
LT GOVERNOR	8,932	13,680	(4,748)	535	(4,213)
AUDITOR	7,853	10,548	(2,695)	7,862	5,167
ATTORNEY GENERAL	29,737	34,127	(4,390)	29,770	25,380
AGRICULTURE	50,668	56,464	(5,796)	50,724	44,928
INSURANCE	16,160	19,856	(3,696)	16,177	12,481
CONSERVATION	227,531	233,303	(5,772)	227,781	222,009
ECONOMIC DEVELOPMENT	139,289	145,815	(6,526)	139,441	132,915
EDUCATION	870,250	945,003	(74,753)	871,203	796,450
HIGHER ED	13,849	15,512	(1,663)	13,864	12,201
HEALTH	384,049	166,911	217,138	384,470	601,608
HIGHWAYS	1,393,629	795,465	598,164	1,395,156	1,993,320
LABOR	123,164	135,887	(12,723)	123,299	110,576
MENTAL HEALTH	462,533	652,133	(189,600)	463,040	273,440
NATURAL RESOURCES	320,085	252,538	67,547	320,435	387,982
PUBLIC SAFETY	283,340	340,027	(56,687)	283,650	226,963
SOCIAL SERVICES	733,833	885,436	(151,603)	734,637	583,034
CORRECTIONS	658,001	676,952	(18,951)	658,722	639,771
TOTAL	5,954,739	5,705,816	248,923	5,926,232	6,175,155

STATE OF MISSOURI  
CENTRAL SERVICE COST ALLOCATION PLAN  
TABLE OF CONTENTS

SCHEDULE

SUMMARY DATA.....	A.001
-------------------	-------

BUILDING USE I

Nature and Extent of Services .....	1
Total Costs to be Allocated .....	1.2
Costs to be Allocated by Activity (Cost Pool) .....	1.3
Detail Activity Allocation - Broadway .....	1.4.1
Detail Activity Allocation - Capitol .....	1.4.2
Detail Activity Allocation - Truman .....	1.4.3
Detail Activity Allocation - Supreme Court .....	1.4.4
Detail Activity Allocation - Springfield .....	1.4.5
Cost Allocation Summary .....	1.5

BUILDING USE II

Nature and Extent of Services .....	2
Total Costs to be Allocated .....	2.2
Costs to be Allocated by Activity (Cost Pool) .....	2.3
Detail Activity Allocation - Wainwright .....	2.4.1
Detail Activity Allocation - Midtown .....	2.4.2
Detail Activity Allocation - Jefferson .....	2.4.3
Detail Activity Allocation - National Guard Complex .....	2.4.4
Detail Activity Allocation - EDP/Health Lab .....	2.4.5
Cost Allocation Summary .....	2.5

BUILDING USE III

Nature and Extent of Services .....	3
Total Costs to be Allocated .....	3.2
Costs to be Allocated by Activity (Cost Pool) .....	3.3
Detail Activity Allocation - Mo. Blvd. ....	3.4.1
Detail Activity Allocation - Fletcher Daniels .....	3.4.2
Detail Activity Allocation - St. Joseph .....	3.4.3
Detail Activity Allocation - Kirkpatrick Information Center ...	3.4.4
Detail Activity Allocation - DEQ Lab .....	3.4.5
Cost Allocation Summary .....	3.5

BUILDING USE IV

Nature and Extent of Services .....	4
Total Costs to be Allocated .....	4.2
Costs to be Allocated by Activity (Cost Pool) .....	4.3
Detail Activity Allocation - Professional Registration .....	4.4.1
Detail Activity Allocation - Mental Health .....	4.4.2
Detail Activity Allocation - Howerton .....	4.4.3
Detail Activity Allocation - D&C Warehouse .....	4.4.4
Detail Activity Allocation - Penrose Family Center .....	4.4.5
Cost Allocation Summary .....	4.5

STATE OF MISSOURI  
CENTRAL SERVICE COST ALLOCATION PLAN  
TABLE OF CONTENTS (CONTINUED)

SCHEDULE

BUILDING USE V

Nature and Extent of Services .....	5
Total Costs to be Allocated .....	5.2
Costs to be Allocated by Activity (Cost Pool) .....	5.3
Detail Activity Allocation - Ag Feed/Seed Lab .....	5.4.1
Detail Activity Allocation - Mill Creek .....	5.4.2
Cost Allocation Summary .....	5.5

EQUIPMENT USE

Nature and Extent of Services .....	6
Total Costs to be Allocated .....	6.2
Costs to be Allocated by Activity (Cost Pool) .....	6.3
Detail Activity Allocation - Equipment Use .....	6.4.1
Detail Activity Allocation - BPB Equipment .....	6.4.2
Cost Allocation Summary .....	6.5

RETIREMENT/GROUP INSURANCE

Nature and Extent of Services .....	7
Total Costs to be Allocated .....	7.2
Costs to be Allocated by Activity (Cost Pool) .....	7.3
Detail Activity Allocation - Retirement/Group Insurance .....	7.4.1
Cost Allocation Summary .....	7.5

OASDHI

Nature and Extent of Services .....	8
Total Costs to be Allocated .....	8.2
Costs to be Allocated by Activity (Cost Pool) .....	8.3
Detail Activity Allocation - OASDHI .....	8.4.1
Cost Allocation Summary .....	8.5

BUILDING RENTAL

Nature and Extent of Services .....	9
Total Costs to be Allocated .....	9.2
Costs to be Allocated by Activity (Cost Pool) .....	9.3
Detail Activity Allocation - Building Rental .....	9.4.1
Cost Allocation Summary .....	9.5

WORKERS' COMPENSATION

Nature and Extent of Services .....	10
Total Costs to be Allocated .....	10.2
Costs to be Allocated by Activity (Cost Pool) .....	10.3
Detail Activity Allocation - Workers' Compensation .....	10.4.1
Cost Allocation Summary .....	10.5

STATE OF MISSOURI  
CENTRAL SERVICE COST ALLOCATION PLAN  
TABLE OF CONTENTS (CONTINUED)

SCHEDULE

UNEMPLOYMENT COMPENSATION

Nature and Extent of Services .....	11
Total Costs to be Allocated .....	11.2
Costs to be Allocated by Activity (Cost Pool) .....	11.3
Detail Activity Allocation - Unemployment Compensation .....	11.4.1
Cost Allocation Summary .....	11.5

INSURANCE

Nature and Extent of Services .....	12
Total Costs to be Allocated .....	12.2
Costs to be Allocated by Activity (Cost Pool) .....	12.3
Detail Activity Allocation - Auto Claim .....	12.4.1
Detail Activity Allocation - Aircraft Liability .....	12.4.2
Detail Activity Allocation - Surety Bonds .....	12.4.3
Detail Activity Allocation - Specific Bonds .....	12.4.4
Cost Allocation Summary .....	12.5

BOARD OF PUBLIC BUILDINGS I

Nature and Extent of Services .....	13
Total Costs to be Allocated .....	13.2
Costs to be Allocated by Activity (Cost Pool) .....	13.3
Detail Activity Allocation - Fletcher Daniels .....	13.4.1
Detail Activity Allocation - Springfield .....	13.4.2
Detail Activity Allocation - Wainwright .....	13.4.3
Detail Activity Allocation - Truman .....	13.4.4
Detail Activity Allocation - Midtown .....	13.4.5
Cost Allocation Summary .....	13.5

BOARD OF PUBLIC BUILDINGS II

Nature and Extent of Services .....	14
Total Costs to be Allocated .....	14.2
Costs to be Allocated by Activity (Cost Pool) .....	14.3
Detail Activity Allocation - St. Joseph .....	14.4.1
Detail Activity Allocation - Kirkpatrick Information Center ...	14.4.2
Detail Activity Allocation - Mill Creek .....	14.4.3
Cost Allocation Summary .....	14.5

COMMISSIONER OF ADMINISTRATION

Nature and Extent of Services .....	15
Total Costs to be Allocated .....	15.2
Costs to be Allocated by Activity (Cost Pool) .....	15.3
Detail Activity Allocation - Departmental .....	15.4.1
Detail Activity Allocation - Office Automation .....	15.4.2
Detail Activity Allocation - Section II .....	15.4.3
Detail Activity Allocation - General Government .....	15.4.4
Cost Allocation Summary .....	15.5

STATE OF MISSOURI  
CENTRAL SERVICE COST ALLOCATION PLAN  
TABLE OF CONTENTS (CONTINUED)

	<u>SCHEDULE</u>
INFORMATION SERVICES	
Nature and Extent of Services .....	16
Total Costs to be Allocated .....	16.2
Costs to be Allocated by Activity (Cost Pool) .....	16.3
Detail Activity Allocation - System Development .....	16.4.1
Detail Activity Allocation - Systems Development - SAM II .....	16.4.2
Detail Activity Allocation - Section II .....	16.4.3
Cost Allocation Summary .....	16.5
BUDGET AND PLANNING	
Nature and Extent of Services .....	17
Total Costs to be Allocated .....	17.2
Costs to be Allocated by Activity (Cost Pool) .....	17.3
Detail Activity Allocation - Budget & Planning .....	17.4.1
Detail Activity Allocation - Washington Office .....	17.4.2
Detail Activity Allocation - General Government .....	17.4.3
Cost Allocation Summary .....	17.5
ACCOUNTING	
Nature and Extent of Services .....	18
Total Costs to be Allocated .....	18.2
Costs to be Allocated by Activity (Cost Pool) .....	18.3
Detail Activity Allocation - Payroll .....	18.4.1
Detail Activity Allocation - Accounting .....	18.4.2
Detail Activity Allocation - General Government .....	18.4.3
Cost Allocation Summary .....	18.5
FACILITIES MANAGEMENT	
Nature and Extent of Services .....	19
Total Costs to be Allocated .....	19.2
Costs to be Allocated by Activity (Cost Pool) .....	19.3
Detail Activity Allocation - Facilities Manager .....	19.4.1
Detail Activity Allocation - Penrose Family Center .....	19.4.2
Detail Activity Allocation - Section II .....	19.4.3
Detail Activity Allocation - Other .....	19.4.4
Cost Allocation Summary .....	19.5
DESIGN AND CONSTRUCTION	
Nature and Extent of Services .....	20
Total Costs to be Allocated .....	20.2
Costs to be Allocated by Activity (Cost Pool) .....	20.3
Detail Activity Allocation - Section II .....	20.4.1
Detail Activity Allocation - Other .....	20.4.2
Cost Allocation Summary .....	20.5

STATE OF MISSOURI  
CENTRAL SERVICE COST ALLOCATION PLAN  
TABLE OF CONTENTS (CONTINUED)

	<u>SCHEDULE</u>
PERSONNEL	
Nature and Extent of Services .....	21
Total Costs to be Allocated .....	21.2
Costs to be Allocated by Activity (Cost Pool) .....	21.3
Detail Activity Allocation - Personnel Services .....	21.4.1
Detail Activity Allocation - Section II .....	21.4.2
Cost Allocation Summary .....	21.5
PURCHASING	
Nature and Extent of Services .....	22
Total Costs to be Allocated .....	22.2
Costs to be Allocated by Activity (Cost Pool) .....	22.3
Detail Activity Allocation - Operating .....	22.4.1
Detail Activity Allocation - Surplus Property .....	22.4.2
Cost Allocation Summary .....	22.5
GENERAL SERVICES	
Nature and Extent of Services .....	23
Total Costs to be Allocated .....	23.2
Costs to be Allocated by Activity (Cost Pool) .....	23.3
Detail Activity Allocation - Risk Management .....	23.4.1
Detail Activity Allocation - Mail Services .....	23.4.2
Detail Activity Allocation - Section II .....	23.4.3
Detail Activity Allocation - Other .....	23.4.4
Cost Allocation Summary .....	23.5
TREASURER	
Nature and Extent of Services .....	24
Total Costs to be Allocated .....	24.2
Costs to be Allocated by Activity (Cost Pool) .....	24.3
Detail Activity Allocation - Disbursements .....	24.4.1
Detail Activity Allocation - General Government .....	24.4.2
Cost Allocation Summary .....	24.5
SECRETARY OF STATE	
Nature and Extent of Services .....	25
Total Costs to be Allocated .....	25.2
Costs to be Allocated by Activity (Cost Pool) .....	25.3
Detail Activity Allocation - Records Management .....	25.4.1
Detail Activity Allocation - General Government .....	25.4.2
Cost Allocation Summary .....	25.5

STATE OF MISSOURI  
CENTRAL SERVICE COST ALLOCATION PLAN  
TABLE OF CONTENTS (CONTINUED)

	<u>SCHEDULE</u>
SECURITY	
Nature and Extent of Services .....	26
Total Costs to be Allocated .....	26.2
Costs to be Allocated by Activity (Cost Pool) .....	26.3
Detail Activity Allocation - Security .....	26.4.1
Cost Allocation Summary .....	26.5
REVENUE	
Nature and Extent of Services .....	27
Total Costs to be Allocated .....	27.2
Costs to be Allocated by Activity (Cost Pool) .....	27.3
Detail Activity Allocation - Cashier .....	27.4.1
Detail Activity Allocation - General Government .....	27.4.2
Cost Allocation Summary .....	27.5

**State of Missouri**  
**Statewide Cost Allocation Plan**  
**Allocated Costs By Department**

Fiscal Year 2004 SWCAP Revised  
2004 Version 1.0004-1  
Detail

Grantee Departments	BUILDING USE I	BUILDING USE II	BUILDING USE III	BUILDING USE IV	BUILDING USE V	EQUIPMENT USE	RETIREMENT/GROUP
LEGISLATURE	530,766.68	0.00	0.00	0.00	0.00	0.00	0.00
JUDICIARY	44,479.68	66,059.16	0.00	0.00	0.00	0.00	0.00
GOVERNOR	29,882.82	10,675.48	5,725.62	0.00	0.00	0.00	0.00
LT. GOVERNOR	8,183.28	2,652.51	1,523.81	0.00	0.00	0.00	0.00
AUDITOR	60,873.88	0.00	4,557.13	0.00	0.00	0.00	0.00
ATTORNEY GENERAL	64,013.54	23,848.65	0.00	0.00	0.00	0.00	0.00
AGRICULTURE	0.00	0.00	43,414.00	0.00	41,785.00	0.00	0.00
INSURANCE	133,292.41	3,051.94	2,909.31	0.00	0.00	0.00	0.00
CONSERVATION	0.00	0.00	0.00	0.00	0.00	0.00	0.00
ECONOMIC DEVELOPMENT	226,119.81	8,792.26	12,736.59	46,582.00	0.00	0.00	0.00
EDUCATION	0.00	128,783.54	18,414.16	0.00	0.00	0.00	0.00
HIGHER EDUCATION	0.00	0.00	0.00	0.00	0.00	0.00	0.00
HEALTH	9,850.82	115,351.53	33,471.56	0.00	47,454.92	0.00	0.00
HIGHWAYS	36,034.32	0.00	0.00	0.00	0.00	0.00	0.00
LABOR	0.00	29,122.57	7,403.03	0.00	0.00	0.00	0.00
MENTAL HEALTH	1,082.97	0.00	0.00	103,006.00	0.00	0.00	0.00
NATURAL RESOURCES	63,224.83	109,020.33	69,307.00	0.00	0.00	0.00	0.00
PUBLIC SAFETY	74,149.77	160,026.41	16,941.27	0.00	0.00	0.00	0.00
SOCIAL SERVICES	110,792.10	326,378.41	261,887.48	236,924.00	0.00	0.00	0.00
CORRECTIONS	0.00	27,838.18	0.00	0.00	103,211.08	0.00	0.00
ALL OTHER	44,484.76	997.53	8,236.69	0.00	0.00	0.00	0.00
SubTotal	1,437,231.67	1,012,598.50	486,527.65	386,512.00	192,451.00	0.00	0.00
Direct Billed	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Unallocated	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Total	1,437,231.67	1,012,598.50	486,527.65	386,512.00	192,451.00	0.00	0.00





**State of Missouri**  
**Statewide Cost Allocation Plan**  
**Allocated Costs By Department**

Fiscal Year 2004 SWCAP Revised  
 2004 Version 1.0004-1  
 Detail

Grantee Departments	OASDHI	BUILDING RENTAL	WORKER'S	UNEMPLOYMENT	INSURANCE	BOARD OF PUBLIC	BOARD OF PUBLIC
LEGISLATURE	0.00	0.00	31,691.87	0.00	507.24	0.00	0.00
JUDICIARY	0.00	0.00	1,202,419.67	0.00	2,780.09	302,962.57	0.00
GOVERNOR	0.00	0.00	0.00	0.00	24.25	58,602.83	0.00
LT. GOVERNOR	0.00	0.00	0.00	0.00	6.24	18,843.78	0.00
AUDITOR	0.00	0.00	2,592.71	0.00	103.94	144,983.96	0.00
ATTORNEY GENERAL	0.00	0.00	11,273.24	0.00	316.74	153,857.72	0.00
AGRICULTURE	0.00	0.00	58,143.36	0.00	810.85	0.00	0.00
INSURANCE	0.00	0.00	6,817.40	0.00	402.52	292,775.52	0.00
CONSERVATION	0.00	0.00	0.00	0.00	1,385.89	0.00	0.00
ECONOMIC DEVELOPMENT	0.00	0.00	151,015.79	0.00	1,141.21	547,440.86	0.00
EDUCATION	0.00	0.00	414,357.93	0.00	2,244.84	25,523.60	38,432.13
HIGHER EDUCATION	0.00	0.00	1,618,163.32	0.00	23,278.40	0.00	0.00
HEALTH	0.00	0.00	413,944.06	0.00	1,497.25	331,839.04	142,679.47
HIGHWAYS	0.00	0.00	0.00	0.00	4,813.89	71,917.92	0.00
LABOR	0.00	0.00	386,237.75	0.00	1,498.26	133,562.84	22,597.06
MENTAL HEALTH	0.00	0.00	6,582,077.94	0.00	7,739.74	6,818.59	0.00
NATURAL RESOURCES	0.00	0.00	748,116.21	0.00	1,827.47	0.00	0.00
PUBLIC SAFETY	0.00	0.00	1,193,235.28	0.00	120,799.00	248,200.57	19,320.00
SOCIAL SERVICES	0.00	0.00	2,357,692.13	0.00	6,600.30	2,818,867.83	205,207.72
CORRECTIONS	0.00	0.00	5,456,479.60	0.00	9,255.63	127,672.31	239,043.95
ALL OTHER	0.00	0.00	0.00	0.00	0.00	108,209.82	0.00
SubTotal	0.00	0.00	20,634,258.26	0.00	187,033.75	5,392,079.76	667,280.33
Direct Billed	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Unallocated	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Total	0.00	0.00	20,634,258.26	0.00	187,033.75	5,392,079.76	667,280.33

**State of Missouri**  
**Statewide Cost Allocation Plan**  
**Allocated Costs By Department**

Fiscal Year 2004 SWCAP Revised

2004

Version 1.0004-1

Detail

Grantee Departments	COMM. OF ADMIN.	INFORMATION SERVICES	BUDGET AND PLANNING	ACCOUNTING	FACILITIES MANAGEMENT	DESIGN AND	PERSONNEL
LEGISLATURE	0.00	38,279.65	0.00	17,432.94	1,711,977.24	0.00	0.00
JUDICIARY	0.00	164,508.45	32,753.03	73,682.47	343,629.80	0.00	0.00
GOVERNOR	32,673.96	2,677.73	40,797.63	1,230.80	301,349.24	0.00	0.00
LT. GOVERNOR	10,318.09	534.62	2,737.87	244.29	26,394.99	0.00	0.00
AUDITOR	0.00	7,861.56	12,134.50	3,556.88	17,079.11	0.00	0.00
ATTORNEY GENERAL	0.00	29,769.53	4,089.90	13,615.18	602,766.52	0.00	0.00
AGRICULTURE	0.00	50,723.60	38,972.39	23,502.18	656,138.75	0.00	35,585.82
INSURANCE	0.00	16,177.30	12,776.73	7,414.62	0.00	0.00	14,519.99
CONSERVATION	0.00	227,780.79	10,038.86	105,686.02	0.00	0.00	0.00
ECONOMIC DEVELOPMENT	0.00	139,441.33	75,916.72	64,389.27	260,204.17	0.00	146,389.85
EDUCATION	0.00	871,203.24	113,131.47	408,722.70	873,208.35	0.00	0.00
HIGHER EDUCATION	0.00	13,864.11	59,793.72	6,449.60	0.00	0.00	0.00
HEALTH	0.00	384,470.20	93,087.56	177,858.13	345,735.55	0.00	220,417.91
HIGHWAYS	0.00	1,395,155.83	57,529.05	633,671.12	0.00	0.00	0.00
LABOR	0.00	123,298.94	34,612.07	57,069.25	252,926.07	0.00	110,923.06
MENTAL HEALTH	0.00	463,040.43	91,127.11	208,075.00	548,967.29	0.00	1,016,873.94
NATURAL RESOURCES	0.00	320,435.41	51,140.70	145,973.54	1,185,901.69	0.00	200,185.15
PUBLIC SAFETY	0.00	283,650.29	97,819.68	129,185.36	3,629.35	0.00	231,843.45
SOCIAL SERVICES	0.00	734,637.16	169,004.29	330,948.87	1,544,959.04	0.00	988,429.11
CORRECTIONS	0.00	658,721.82	61,754.17	298,207.28	0.00	0.00	1,340,835.91
ALL OTHER	2,189,407.11	56,938,447.74	834,260.71	80,363.27	1,438,964.05	8,616,387.23	154,551.92
SubTotal	2,232,399.16	62,864,679.73	1,893,478.16	2,787,278.77	10,113,831.21	8,616,387.23	4,460,556.11
Direct Billed	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Unallocated	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Total	2,232,399.16	62,864,679.73	1,893,478.16	2,787,278.77	10,113,831.21	8,616,387.23	4,460,556.11

**State of Missouri**  
**Statewide Cost Allocation Plan**  
**Allocated Costs By Department**

Grantee Departments	PURCHASING	GENERAL SERVICES	TREASURER	SECRETARY OF STATE	SECURITY	REVENUE	Total Allocated
LEGISLATURE	0.00	20,231.91	582.26	19,801.07	184,183.73	735.68	2,556,190.27
JUDICIARY	0.00	38,404.29	2,502.28	426,783.59	17,721.14	3,961.28	2,722,647.50
GOVERNOR	74.50	3,697.79	40.73	1,015.92	10,458.38	49.05	498,976.73
LT. GOVERNOR	2.04	3,749.08	8.13	2,513.02	2,033.57	12.26	79,757.58
AUDITOR	618.73	8,126.41	119.58	50,099.76	36,313.83	166.61	349,188.59
ATTORNEY GENERAL	3,565.94	3,935.18	452.82	584,621.87	48,805.77	359.92	1,545,292.52
AGRICULTURE	7,530.71	3,614.88	771.53	35,360.33	36,313.83	301.64	1,032,968.87
INSURANCE	3,197.62	8,675.50	246.07	126,791.05	40,671.48	0.00	669,719.46
CONSERVATION	53,703.02	18,303.19	3,464.69	15,202.81	0.00	1,584.11	437,149.38
ECONOMIC DEVELOPMENT	61,433.05	19,080.87	2,120.99	121,675.89	63,331.31	484.28	1,948,296.25
EDUCATION	298,969.19	21,076.13	13,251.56	93,141.68	106,907.91	18,415.05	3,445,783.48
HIGHER EDUCATION	34,037.15	207,617.25	210.88	26,520.26	0.00	19,789.00	2,009,723.69
HEALTH	194,727.27	18,522.83	5,848.03	299,885.60	22,369.31	2,158.20	2,861,169.24
HIGHWAYS	0.00	63,576.12	21,221.21	34,968.23	170,239.21	5,687.74	2,494,814.64
LABOR	12,838.59	9,682.39	1,875.45	261,940.94	0.00	813.43	1,446,401.70
MENTAL HEALTH	193,629.52	88,614.88	7,043.14	91,733.71	0.00	12,284.60	9,422,114.86
NATURAL RESOURCES	38,740.46	18,605.19	4,874.03	147,144.63	102,259.74	2,109.08	3,208,865.46
PUBLIC SAFETY	110,828.79	50,679.33	4,314.50	188,226.09	30,503.62	2,593.07	2,965,945.83
SOCIAL SERVICES	304,473.44	80,552.33	30,725.30	732,194.12	98,773.61	29,965.41	11,369,012.65
CORRECTIONS	453,111.65	105,618.54	10,019.58	516,556.77	0.00	12,618.05	9,420,944.52
ALL OTHER	3,729,292.21	9,008,861.99	3,088,702.56	23,840,445.70	7,262.77	468,399,140.72	578,488,016.78
SubTotal	5,500,773.88	9,801,226.08	3,198,395.32	27,616,623.04	978,149.21	468,513,229.18	638,972,980.00
Direct Billed	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Unallocated	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Total	5,500,773.88	9,801,226.08	3,198,395.32	27,616,623.04	978,149.21	468,513,229.18	638,972,980.00

**State of Missouri**  
**Statewide Cost Allocation Plan**  
**Allocated Costs By Department**

Fiscal Year 2004 SWCAP Revised  
 2004 Version 1.0005-1  
 Detail

Grantee Departments	Roll Forward	Cost With Roll Forward	Adjustments	Proposed Costs
LEGISLATURE	0	2,556,190	0	2,556,190
JUDICIARY	0	2,722,646	0	2,722,646
GOVERNOR	0	498,978	0	498,978
LT. GOVERNOR	0	79,758	0	79,758
AUDITOR	0	349,190	0	349,190
ATTORNEY GENERAL	0	1,545,291	0	1,545,291
AGRICULTURE	0	1,032,971	0	1,032,971
INSURANCE	0	669,717	0	669,717
CONSERVATION	0	437,152	0	437,152
ECONOMIC DEVELOPMENT	0	1,948,295	0	1,948,295
EDUCATION	0	3,445,784	0	3,445,784
HIGHER EDUCATION	0	2,009,723	0	2,009,723
HEALTH	0	2,861,171	0	2,861,171
HIGHWAYS	0	2,494,809	0	2,494,809
LABOR	0	1,446,402	0	1,446,402
MENTAL HEALTH	0	9,422,113	0	9,422,113
NATURAL RESOURCES	0	3,208,868	0	3,208,868
PUBLIC SAFETY	0	2,965,945	0	2,965,945
SOCIAL SERVICES	0	11,369,010	0	11,369,010
CORRECTIONS	0	9,420,944	0	9,420,944
ALL OTHER	0	578,488,023	0	578,488,023
SubTotal	0	638,972,980	0	638,972,980
Direct Billed	0	0	0	0
Unallocated	0	0	0	0
Total	0	638,972,980	0	638,972,980

**SCHEDULE 1**  
**FISCAL 2004**

**STATE OF MISSOURI**

**BUILDING USE I**

**NATURE AND EXTENT OF SERVICES**

A use charge is allowable for plan purposes in lieu of depreciation. A use charge of 2% of the original construction costs plus the accumulated cost of improvements and renovations has been allocated to occupants of each building based on square feet of usage.

Use charges have been calculated on the following buildings:

<u>Building</u>	<u>Construction Cost</u>
Broadway	\$ 4,012,888
Capitol	34,138,079
Truman	64,577,316
Supreme Court	2,979,149
Springfield	6,348,630

The cost of renovations and improvements for the fiscal year was obtained from project disbursement records obtained from the Division of Design and Construction. Square footage allocations were obtained from the Division of Facilities Management.

Interest cost related to the Truman Building (Series A 1985 Refunding Bonds and Series A 1991 Refunding Bonds) have been calculated and allocated on Schedule 1.3.

**State of Missouri**  
**Statewide Cost Allocation Plan**  
**Schedule .2 - Costs To Be Allocated**  
**For Department BUILDING USE I**

	1st Allocation	2nd Allocation	Sub-Total	Total
Expenditures Per Financial Statement:	2,848,808.00			2,848,808.00
Total Allocated Additions:			0.00	0.00
Total To Be Allocated:	2,848,808.00	0.00		2,848,808.00

**State of Missouri**  
**Statewide Cost Allocation Plan**  
**Schedule .3 - Costs Allocated By Activity**  
**For Department BUILDING USE I**

	Total	General & Admin	BROADWAY	CAPITOL	TRUMAN
Other Expense & Cost					
Building Use Charges	2,241,122.00	0.00	80,258.00	682,762.00	1,291,546.00
Interest Charges	607,686.00	0.00	0.00	0.00	607,686.00
Departmental Totals					
Total Expenditures	2,848,808.00	0.00	80,258.00	682,762.00	1,899,232.00
Deductions					
Total Deductions	0.00	0.00	0.00	0.00	0.00
Functional Cost	2,848,808.00	0.00	80,258.00	682,762.00	1,899,232.00
Allocation Step 1					
1st Allocation	2,848,808.00	0.00	80,258.00	682,762.00	1,899,232.00
Allocation Step 2					
2nd Allocation	0.00	0.00	0.00	0.00	0.00
Total For 01 BUILDING USE I					
Total Allocated	2,848,808.00	0.00	80,258.00	682,762.00	1,899,232.00

**State of Missouri**  
**Statewide Cost Allocation Plan**  
**Schedule .3 - Costs Allocated By Activity**  
**For Department BUILDING USE I**

	SUPREME COURT	SPRINGFIELD
Other Expense & Cost		
Building Use Charges	59,583.00	126,973.00
Interest Charges	0.00	0.00
Departmental Totals		
Total Expenditures	59,583.00	126,973.00
Deductions		
Total Deductions	0.00	0.00
Functional Cost	59,583.00	126,973.00
Allocation Step 1		
1st Allocation	59,583.00	126,973.00
Allocation Step 2		
2nd Allocation	0.00	0.00
Total For 01 BUILDING USE I		
Total Allocated	59,583.00	126,973.00



**State of Missouri**  
**Statewide Cost Allocation Plan**  
**Schedule .4 - Detail Activity Allocations**  
**For Department BUILDING USE I**

Activity - BROADWAY

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Total Allocation - Step1	Total Allocation - Step2	Total Allocation - Total
FACILITIES MANAGEMENT	261	0.2717	218.04		218.04		218.04
ATTORNEY GENERAL	50,091	52.1384	41,845.29		41,845.29		41,845.29
SOCIAL SERVICES	45,721	47.5899	38,194.67		38,194.67		38,194.67
SubTotal	96,073	100.0000	80,258.00		80,258.00		80,258.00
TOTAL	96,073	100.0000	80,258.00		80,258.00		80,258.00

Allocation Basis: Square Footage of Building  
Allocation Source: Facilities Management Records

**State of Missouri**  
**Statewide Cost Allocation Plan**  
**Schedule .4 - Detail Activity Allocations**  
**For Department BUILDING USE I**

Fiscal Year 2004 SWCAP Revised  
 2004 Version 1.0004-1

## Activity - CAPITOL

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Total Allocation - Step1	Total Allocation - Step2	Total Allocation - Total
COMM. OF ADMIN.	1,745	0.7689	5,249.93		5,249.93		5,249.93
BUDGET AND PLANNING	7,110	3.1330	21,390.84		21,390.84		21,390.84
DESIGN AND CONSTRUCTION	165	0.0727	496.41		496.41		496.41
TREASURER	1,781	0.7848	5,358.24		5,358.24		5,358.24
SECRETARY OF STATE	1,556	0.6856	4,681.32		4,681.32		4,681.32
SECURITY	214	0.0943	643.83		643.83		643.83
LEGISLATURE	176,419	77.7381	530,766.68		530,766.68		530,766.68
GOVERNOR	9,678	4.2646	29,116.82		29,116.82		29,116.82
LT. GOVERNOR	2,720	1.1986	8,183.28		8,183.28		8,183.28
AUDITOR	1,760	0.7755	5,295.06		5,295.06		5,295.06
NATURAL RESOURCES	21,015	9.2602	63,224.83		63,224.83		63,224.83
ALL OTHER	2,777	1.2237	8,354.76		8,354.76		8,354.76
SubTotal	226,940	100.0000	682,762.00		682,762.00		682,762.00
TOTAL	226,940	100.0000	682,762.00		682,762.00		682,762.00

Allocation Basis: Square Footage of Building

Allocation Source: Facilities Management Records

**State of Missouri**  
**Statewide Cost Allocation Plan**  
**Schedule .4 - Detail Activity Allocations**  
**For Department BUILDING USE I**

Activity - TRUMAN

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Total Allocation - Step1	Total Allocation - Step2	Total Allocation - Total
COMM. OF ADMIN.	13,189	2.5555	48,535.20		48,535.20		48,535.20
INFORMATION SERVICES	48,524	9.4021	178,567.16		178,567.16		178,567.16
ACCOUNTING	15,258	2.9564	56,149.08		56,149.08		56,149.08
FACILITIES MANAGEMENT	11,223	2.1746	41,300.38		41,300.38		41,300.38
DESIGN AND CONSTRUCTION	20,172	3.9086	74,232.47		74,232.47		74,232.47
PERSONNEL	19,131	3.7068	70,401.62		70,401.62		70,401.62
PURCHASING	11,747	2.2761	43,228.69		43,228.69		43,228.69
GENERAL SERVICES	11,541	2.2362	42,470.61		42,470.61		42,470.61
TREASURER	17,988	3.4854	66,195.41		66,195.41		66,195.41
SECURITY	3,161	0.6125	11,632.40		11,632.40		11,632.40
REVENUE	193,009	37.3977	710,268.52		710,268.52		710,268.52
AUDITOR	14,213	2.7539	52,303.50		52,303.50		52,303.50
INSURANCE	36,221	7.0182	133,292.41		133,292.41		133,292.41
ECONOMIC DEVELOPMENT	61,446	11.9059	226,119.81		226,119.81		226,119.81
HIGHWAYS	9,792	1.8973	36,034.32		36,034.32		36,034.32
PUBLIC SAFETY	18,722	3.6276	68,896.52		68,896.52		68,896.52
SOCIAL SERVICES	944	0.1829	3,473.90		3,473.90		3,473.90
ALL OTHER	9,818	1.9023	36,130.00		36,130.00		36,130.00
SubTotal	516,099	100.0000	1,899,232.00		1,899,232.00		1,899,232.00
TOTAL	516,099	100.0000	1,899,232.00		1,899,232.00		1,899,232.00

Allocation Basis: Square Footage of Building  
Allocation Source: Facilities Management Records

**State of Missouri**  
**Statewide Cost Allocation Plan**  
**Schedule .4 - Detail Activity Allocations**  
**For Department BUILDING USE I**

Activity - SUPREME COURT

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Total Allocation - Step1	Total Allocation - Step2	Total Allocation - Total
JUDICIARY	35,411	74.6516	44,479.68		44,479.68		44,479.68
ATTORNEY GENERAL	12,024	25.3484	15,103.32		15,103.32		15,103.32
SubTotal	47,435	100.0000	59,583.00		59,583.00		59,583.00
TOTAL	47,435	100.0000	59,583.00		59,583.00		59,583.00

Allocation Basis: Square Footage of Building  
Allocation Source: Facilities Management Records

State of Missouri  
Statewide Cost Allocation Plan  
Schedule .4 - Detail Activity Allocations  
For Department BUILDING USE I

Activity - SPRINGFIELD

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Total Allocation - Step1	Total Allocation - Step2	Total Allocation - Total
FACILITIES MANAGEMENT	5,309	6.4966	8,248.89		8,248.89		8,248.89
SECRETARY OF STATE	1,407	1.7217	2,186.14		2,186.14		2,186.14
REVENUE	12,950	15.8468	20,121.15		20,121.15		20,121.15
GOVERNOR	493	0.6033	766.00		766.00		766.00
AUDITOR	2,108	2.5795	3,275.32		3,275.32		3,275.32
ATTORNEY GENERAL	4,547	5.5641	7,064.93		7,064.93		7,064.93
HEALTH	6,340	7.7582	9,850.82		9,850.82		9,850.82
MENTAL HEALTH	697	0.8529	1,082.97		1,082.97		1,082.97
PUBLIC SAFETY	3,381	4.1373	5,253.25		5,253.25		5,253.25
SOCIAL SERVICES	44,488	54.4396	69,123.53		69,123.53		69,123.53
SubTotal	81,720	100.0000	126,973.00		126,973.00		126,973.00
TOTAL	81,720	100.0000	126,973.00		126,973.00		126,973.00

Allocation Basis: Square Footage of Building  
Allocation Source: Facilities Management Records

**State of Missouri**  
**Statewide Cost Allocation Plan**  
**Schedule .5 - Allocation Summary**  
**For Department BUILDING USE I**

Receiving Department	Total	BROADWAY	CAPITOL	TRUMAN	SUPREME COURT	SPRINGFIELD
COMM. OF ADMIN.	53,785.13	0.00	5,249.93	48,535.20	0.00	0.00
INFORMATION SERVICES	178,567.16	0.00	0.00	178,567.16	0.00	0.00
BUDGET AND PLANNING	21,390.84	0.00	21,390.84	0.00	0.00	0.00
ACCOUNTING	56,149.08	0.00	0.00	56,149.08	0.00	0.00
FACILITIES MANAGEMENT	49,767.31	218.04	0.00	41,300.38	0.00	8,248.89
DESIGN AND CONSTRUCTION	74,728.88	0.00	496.41	74,232.47	0.00	0.00
PERSONNEL	70,401.62	0.00	0.00	70,401.62	0.00	0.00
PURCHASING	43,228.69	0.00	0.00	43,228.69	0.00	0.00
GENERAL SERVICES	42,470.61	0.00	0.00	42,470.61	0.00	0.00
TREASURER	71,553.65	0.00	5,358.24	66,195.41	0.00	0.00
SECRETARY OF STATE	6,867.46	0.00	4,681.32	0.00	0.00	2,186.14
SECURITY	12,276.23	0.00	643.83	11,632.40	0.00	0.00
REVENUE	730,389.67	0.00	0.00	710,268.52	0.00	20,121.15
LEGISLATURE	530,766.68	0.00	530,766.68	0.00	0.00	0.00
JUDICIARY	44,479.68	0.00	0.00	0.00	44,479.68	0.00
GOVERNOR	29,882.82	0.00	29,116.82	0.00	0.00	766.00
LT. GOVERNOR	8,183.28	0.00	8,183.28	0.00	0.00	0.00
AUDITOR	60,873.88	0.00	5,295.06	52,303.50	0.00	3,275.32
ATTORNEY GENERAL	64,013.54	41,845.29	0.00	0.00	15,103.32	7,064.93
INSURANCE	133,292.41	0.00	0.00	133,292.41	0.00	0.00
ECONOMIC DEVELOPMENT	226,119.81	0.00	0.00	226,119.81	0.00	0.00
HEALTH	9,850.82	0.00	0.00	0.00	0.00	9,850.82
HIGHWAYS	36,034.32	0.00	0.00	36,034.32	0.00	0.00
MENTAL HEALTH	1,082.97	0.00	0.00	0.00	0.00	1,082.97
NATURAL RESOURCES	63,224.83	0.00	63,224.83	0.00	0.00	0.00
PUBLIC SAFETY	74,149.77	0.00	0.00	68,896.52	0.00	5,253.25
SOCIAL SERVICES	110,792.10	38,194.67	0.00	3,473.90	0.00	69,123.53
ALL OTHER	44,484.76	0.00	8,354.76	36,130.00	0.00	0.00
Direct Billed	0.00	0.00	0.00	0.00	0.00	0.00
<b>Total</b>	<b>2,848,808.00</b>	<b>80,258.00</b>	<b>682,762.00</b>	<b>1,899,232.00</b>	<b>59,583.00</b>	<b>126,973.00</b>

**SCHEDULE 2  
FISCAL 2004**

**STATE OF MISSOURI**

**BUILDING USE II**

**NATURE AND EXTENT OF SERVICES**

A use charge is allowable for plan purposes in lieu of depreciation. A use charge of 2% of the original construction costs plus the accumulated cost of improvements and renovations has been allocated to occupants of each building based on square feet of usage.

Use charges have been calculated on the following buildings:

<u>Building</u>	<u>Construction Cost</u>
Wainwright	\$ 17,133,558
Midtown	9,098,147
Jefferson	12,798,371
National Guard Complex	7,635,412
EDP/Health Lab	5,447,089

The cost of renovations and improvements for the fiscal year was obtained from project disbursement records obtained from the Division of Design and Construction.

Square footage allocations for Wainwright, Midtown, Jefferson, and the EDP/Health Lab were obtained from the Division of Facilities Management. Square footage allocation for the National Guard Complex was obtained from the Department of Public Safety.

**State of Missouri**  
**Statewide Cost Allocation Plan**  
**Schedule .2 - Costs To Be Allocated**  
**For Department BUILDING USE II**

	1st Allocation	2nd Allocation	Sub-Total	Total
Expenditures Per Financial Statement:	1,042,251.00			1,042,251.00
Total Allocated Additions:			0.00	0.00
Total To Be Allocated:	<u>1,042,251.00</u>	<u>0.00</u>		<u>1,042,251.00</u>



State of Missouri  
Statewide Cost Allocation Plan  
Schedule .3 - Costs Allocated By Activity  
For Department BUILDING USE II

	Total	General & Admin	WAINWRIGHT	MIDTOWN	JEFFERSON
Other Expense & Cost					
Building Use Charges	1,042,251.00	0.00	342,671.00	181,963.00	255,967.00
Departmental Totals					
Total Expenditures	1,042,251.00	0.00	342,671.00	181,963.00	255,967.00
Deductions					
Total Deductions	0.00	0.00	0.00	0.00	0.00
Functional Cost	1,042,251.00	0.00	342,671.00	181,963.00	255,967.00
Allocation Step 1					
1st Allocation	1,042,251.00	0.00	342,671.00	181,963.00	255,967.00
Allocation Step 2					
2nd Allocation	0.00	0.00	0.00	0.00	0.00
Total For 02 BUILDING USE II					
Total Allocated	1,042,251.00	0.00	342,671.00	181,963.00	255,967.00

**State of Missouri**  
**Statewide Cost Allocation Plan**  
**Schedule .3 - Costs Allocated By Activity**  
**For Department BUILDING USE II**

	NATIONAL GUARD COMPLEX	EDP/HEALTH LAB
Other Expense & Cost		
Building Use Charges	152,708.00	108,942.00
Departmental Totals		
Total Expenditures	152,708.00	108,942.00
Deductions		
Total Deductions	0.00	0.00
Functional Cost	152,708.00	108,942.00
Allocation Step 1		
1st Allocation	152,708.00	108,942.00
Allocation Step 2		
2nd Allocation	0.00	0.00
Total For 02 BUILDING USE II		
Total Allocated	152,708.00	108,942.00

State of Missouri  
Statewide Cost Allocation Plan  
Schedule .4 - Detail Activity Allocations  
For Department BUILDING USE II

Activity - WAINWRIGHT

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Total Allocation - Step1	Total Allocation - Step2	Total Allocation - Total
FACILITIES MANAGEMENT	1,306	0.9116	3,123.69		3,123.69		3,123.69
TREASURER	463	0.3232	1,107.40		1,107.40		1,107.40
SECRETARY OF STATE	1,123	0.7838	2,685.99		2,685.99		2,685.99
REVENUE	1,123	0.7838	2,685.99		2,685.99		2,685.99
JUDICIARY	27,619	19.2777	66,059.16		66,059.16		66,059.16
GOVERNOR	2,615	1.8252	6,254.56		6,254.56		6,254.56
LT. GOVERNOR	1,109	0.7741	2,652.51		2,652.51		2,652.51
ATTORNEY GENERAL	9,971	6.9596	23,848.65		23,848.65		23,848.65
INSURANCE	1,276	0.8906	3,051.94		3,051.94		3,051.94
ECONOMIC DEVELOPMENT	3,676	2.5658	8,792.26		8,792.26		8,792.26
HEALTH	15,513	10.8279	37,104.01		37,104.01		37,104.01
LABOR	12,176	8.4987	29,122.57		29,122.57		29,122.57
PUBLIC SAFETY	2,836	1.9795	6,783.15		6,783.15		6,783.15
SOCIAL SERVICES	50,824	35.4746	121,560.94		121,560.94		121,560.94
CORRECTIONS	11,639	8.1239	27,838.18		27,838.18		27,838.18
SubTotal	143,269	100.0000	342,671.00		342,671.00		342,671.00
TOTAL	143,269	100.0000	342,671.00		342,671.00		342,671.00

Allocation Basis: Square Footage of Building  
Allocation Source: Facilities Management Records

**State of Missouri**  
**Statewide Cost Allocation Plan**  
**Schedule .4 - Detail Activity Allocations**  
**For Department BUILDING USE II**

## Activity - MIDTOWN

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Total Allocation - Step1	Total Allocation - Step2	Total Allocation - Total
FACILITIES MANAGEMENT	1,920	2.0633	3,754.52		3,754.52		3,754.52
SOCIAL SERVICES	91,133	97.9367	178,208.48		178,208.48		178,208.48
SubTotal	93,053	100.0000	181,963.00		181,963.00		181,963.00
TOTAL	93,053	100.0000	181,963.00		181,963.00		181,963.00

Allocation Basis: Square Footage of Building

Allocation Source: Facilities Management Records

**State of Missouri**  
**Statewide Cost Allocation Plan**  
**Schedule .4 - Detail Activity Allocations**  
**For Department BUILDING USE II**

Activity - JEFFERSON

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Total Allocation - Step1	Total Allocation - Step2	Total Allocation - Total
COMM. OF ADMIN.	1,571	0.8784	2,248.39		2,248.39		2,248.39
FACILITIES MANAGEMENT	2,103	1.1758	3,009.78		3,009.78		3,009.78
GENERAL SERVICES	1,471	0.8225	2,105.27		2,105.27		2,105.27
REVENUE	494	0.2762	707.00		707.00		707.00
GOVERNOR	3,089	1.7271	4,420.92		4,420.92		4,420.92
EDUCATION	89,984	50.3126	128,783.54		128,783.54		128,783.54
HEALTH	2,892	1.6170	4,138.98		4,138.98		4,138.98
NATURAL RESOURCES	76,175	42.5916	109,020.33		109,020.33		109,020.33
PUBLIC SAFETY	374	0.2091	535.26		535.26		535.26
ALL OTHER	697	0.3897	997.53		997.53		997.53
SubTotal	178,850	100.0000	255,967.00		255,967.00		255,967.00
TOTAL	178,850	100.0000	255,967.00		255,967.00		255,967.00

Allocation Basis: Square Footage of Building  
Allocation Source: Facilities Management Records

**State of Missouri**  
**Statewide Cost Allocation Plan**  
**Schedule .4 - Detail Activity Allocations**  
**For Department BUILDING USE II**

Fiscal Year 2004 SWCAP Revised  
2004 Version 1.0004-1

## Activity - NATIONAL GUARD COMPLEX

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Total Allocation - Step1	Total Allocation - Step2	Total Allocation - Total
PUBLIC SAFETY	109,833	100.0000	152,708.00		152,708.00		152,708.00
SubTotal	109,833	100.0000	152,708.00		152,708.00		152,708.00
TOTAL	109,833	100.0000	152,708.00		152,708.00		152,708.00

Allocation Basis: Square Footage of Building

Allocation Source: Department of Public Safety Records

State of Missouri  
Statewide Cost Allocation Plan  
Schedule .4 - Detail Activity Allocations  
For Department BUILDING USE II

Activity - EDP/HEALTH LAB

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Total Allocation - Step1	Total Allocation - Step2	Total Allocation - Total
INFORMATION SERVICES	3,633	7.5494	8,224.47		8,224.47		8,224.47
HEALTH	32,736	68.0257	74,108.54		74,108.54		74,108.54
SOCIAL SERVICES	11,754	24.4249	26,608.99		26,608.99		26,608.99
SubTotal	48,123	100.0000	108,942.00		108,942.00		108,942.00
TOTAL	48,123	100.0000	108,942.00		108,942.00		108,942.00

Allocation Basis: Square Footage of Building  
Allocation Source: Facilities Management Records

State of Missouri  
Statewide Cost Allocation Plan  
Schedule .5 - Allocation Summary  
For Department BUILDING USE II

Receiving Department	Total	WAINWRIGHT	MIDTOWN	JEFFERSON	NATIONAL GUARD	EDP/HEALTH LAB
COMM. OF ADMIN.	2,248.39	0.00	0.00	2,248.39	0.00	0.00
INFORMATION SERVICES	8,224.47	0.00	0.00	0.00	0.00	8,224.47
FACILITIES MANAGEMENT	9,887.99	3,123.69	3,754.52	3,009.78	0.00	0.00
GENERAL SERVICES	2,105.27	0.00	0.00	2,105.27	0.00	0.00
TREASURER	1,107.40	1,107.40	0.00	0.00	0.00	0.00
SECRETARY OF STATE	2,685.99	2,685.99	0.00	0.00	0.00	0.00
REVENUE	3,392.99	2,685.99	0.00	707.00	0.00	0.00
JUDICIARY	66,059.16	66,059.16	0.00	0.00	0.00	0.00
GOVERNOR	10,675.48	6,254.56	0.00	4,420.92	0.00	0.00
LT. GOVERNOR	2,652.51	2,652.51	0.00	0.00	0.00	0.00
ATTORNEY GENERAL	23,848.65	23,848.65	0.00	0.00	0.00	0.00
INSURANCE	3,051.94	3,051.94	0.00	0.00	0.00	0.00
ECONOMIC DEVELOPMENT	8,792.26	8,792.26	0.00	0.00	0.00	0.00
EDUCATION	128,783.54	0.00	0.00	128,783.54	0.00	0.00
HEALTH	115,351.53	37,104.01	0.00	4,138.98	0.00	74,108.54
LABOR	29,122.57	29,122.57	0.00	0.00	0.00	0.00
NATURAL RESOURCES	109,020.33	0.00	0.00	109,020.33	0.00	0.00
PUBLIC SAFETY	160,026.41	6,783.15	0.00	535.26	152,708.00	0.00
SOCIAL SERVICES	326,378.41	121,560.94	178,208.48	0.00	0.00	26,608.99
CORRECTIONS	27,838.18	27,838.18	0.00	0.00	0.00	0.00
ALL OTHER	997.53	0.00	0.00	997.53	0.00	0.00
Direct Billed	0.00	0.00	0.00	0.00	0.00	0.00
Total	1,042,251.00	342,671.00	181,963.00	255,967.00	152,708.00	108,942.00





**SCHEDULE 3  
FISCAL 2004**

**STATE OF MISSOURI**

**BUILDING USE III**

**NATURE AND EXTENT OF SERVICES**

A use charge is allowable for plan purposes in lieu of depreciation. A use charge of 2% of the original construction costs plus the accumulated cost of improvements and renovations has been allocated to occupants of each building based on square feet of usage.

Use charges have been calculated on the following buildings:

<u>Building</u>	<u>Construction Cost</u>
Missouri Boulevard	\$ 2,170,695
Fletcher Daniels	15,958,316
St. Joseph	4,461,412
Kirkpatrick Information Center	18,972,034
DEQ Lab	3,465,363

The cost of renovations and improvements for the fiscal year was obtained from project disbursement records obtained from the Division of Design and Construction. Square footage allocations were obtained from the Division of Facilities Management.

Interest costs related to St. Joseph (Series C 1988 Special Obligation Bonds and Series A 1991 Refunding Bonds) and Kirkpatrick Information Center (Series C 1988 and Series A 1991 Refunding Bonds) have been calculated and allocated on Schedule 3.3.

**State of Missouri**  
**Statewide Cost Allocation Plan**  
**Schedule .2 - Costs To Be Allocated**  
**For Department BUILDING USE III**

Fiscal Year 2004 SWCAP Revised  
2004 Version 1.0004-1

	1st Allocation	2nd Allocation	Sub-Total	Total
Expenditures Per Financial Statement:	1,354,555.00			1,354,555.00
Total Allocated Additions:			0.00	0.00
Total To Be Allocated:	1,354,555.00	0.00		1,354,555.00

State of Missouri  
Statewide Cost Allocation Plan  
Schedule .3 - Costs Allocated By Activity  
For Department BUILDING USE III

	Total	General & Admin	MO BLVD	FLETCHER DANIELS	ST JOSEPH
Other Expense & Cost					
Building Use Charges	900,556.00	0.00	43,414.00	319,166.00	89,228.00
Interest Charges	453,999.00	0.00	0.00	0.00	45,697.00
Departmental Totals					
Total Expenditures	1,354,555.00	0.00	43,414.00	319,166.00	134,925.00
Deductions					
Total Deductions	0.00	0.00	0.00	0.00	0.00
Functional Cost	1,354,555.00	0.00	43,414.00	319,166.00	134,925.00
Allocation Step 1					
1st Allocation	1,354,555.00	0.00	43,414.00	319,166.00	134,925.00
Allocation Step 2					
2nd Allocation	0.00	0.00	0.00	0.00	0.00
Total For 03 BUILDING USE III					
Total Allocated	1,354,555.00	0.00	43,414.00	319,166.00	134,925.00

**State of Missouri**  
**Statewide Cost Allocation Plan**  
**Schedule .3 - Costs Allocated By Activity**  
**For Department BUILDING USE III**

	KIRKPATRICK INFO CENTER	DEQ LAB
Other Expense & Cost		
Building Use Charges	379,441.00	69,307.00
Interest Charges	408,302.00	0.00
Departmental Totals		
Total Expenditures	787,743.00	69,307.00
Deductions		
Total Deductions	0.00	0.00
Functional Cost	787,743.00	69,307.00
Allocation Step 1		
1st Allocation	787,743.00	69,307.00
Allocation Step 2		
2nd Allocation	0.00	0.00
Total For 03 BUILDING USE III		
Total Allocated	787,743.00	69,307.00

**State of Missouri**  
**Statewide Cost Allocation Plan**  
**Schedule .4 - Detail Activity Allocations**  
**For Department BUILDING USE III**

Activity - MO BLVD

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Total Allocation - Step1	Total Allocation - Step2	Total Allocation - Total
AGRICULTURE	58,842	100.0000	43,414.00		43,414.00		43,414.00
SubTotal	58,842	100.0000	43,414.00		43,414.00		43,414.00
TOTAL	58,842	100.0000	43,414.00		43,414.00		43,414.00

Allocation Basis: Square Footage of Building

Allocation Source: Facilities Management Records

**State of Missouri**  
**Statewide Cost Allocation Plan**  
**Schedule .4 - Detail Activity Allocations**  
**For Department BUILDING USE III**

Activity - FLETCHER DANIELS

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Total Allocation - Step1	Total Allocation - Step2	Total Allocation - Total
FACILITIES MANAGEMENT	2,187	1.6340	5,215.30		5,215.30		5,215.30
TREASURER	385	0.2877	918.10		918.10		918.10
SECRETARY OF STATE	1,012	0.7561	2,413.30		2,413.30		2,413.30
REVENUE	17,235	12.8773	41,100.01		41,100.01		41,100.01
GOVERNOR	2,401	1.7939	5,725.62		5,725.62		5,725.62
LT. GOVERNOR	639	0.4774	1,523.81		1,523.81		1,523.81
AUDITOR	1,911	1.4278	4,557.13		4,557.13		4,557.13
INSURANCE	1,220	0.9115	2,909.31		2,909.31		2,909.31
ECONOMIC DEVELOPMENT	5,341	3.9906	12,736.59		12,736.59		12,736.59
EDUCATION	2,442	1.8246	5,823.40		5,823.40		5,823.40
HEALTH	9,534	7.1234	22,735.57		22,735.57		22,735.57
PUBLIC SAFETY	4,450	3.3249	10,611.84		10,611.84		10,611.84
SOCIAL SERVICES	81,629	60.9901	194,659.33		194,659.33		194,659.33
ALL OTHER	3,454	2.5807	8,236.69		8,236.69		8,236.69
SubTotal	133,840	100.0000	319,166.00		319,166.00		319,166.00
TOTAL	133,840	100.0000	319,166.00		319,166.00		319,166.00

Allocation Basis: Square Footage of Building  
Allocation Source: Facilities Management Records

**State of Missouri**  
**Statewide Cost Allocation Plan**  
**Schedule .4 - Detail Activity Allocations**  
**For Department BUILDING USE III**

Activity - ST JOSEPH

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Total Allocation - Step1	Total Allocation - Step2	Total Allocation - Total
FACILITIES MANAGEMENT	1,851	5.4957	7,415.05		7,415.05		7,415.05
REVENUE	5,797	17.2115	23,222.59		23,222.59		23,222.59
EDUCATION	3,143	9.3317	12,590.76		12,590.76		12,590.76
HEALTH	2,680	7.9570	10,735.99		10,735.99		10,735.99
LABOR	1,848	5.4868	7,403.03		7,403.03		7,403.03
PUBLIC SAFETY	1,580	4.6911	6,329.43		6,329.43		6,329.43
SOCIAL SERVICES	16,782	49.8262	67,228.15		67,228.15		67,228.15
SubTotal	33,681	100.0000	134,925.00		134,925.00		134,925.00
TOTAL	33,681	100.0000	134,925.00		134,925.00		134,925.00

Allocation Basis: Square Footage of Building  
Allocation Source: Facilities Management Records

**State of Missouri**  
**Statewide Cost Allocation Plan**  
**Schedule .4 - Detail Activity Allocations**  
**For Department BUILDING USE III**

Fiscal Year 2004 SWCAP Revised  
 2004 Version 1.0004-1

## Activity - KIRKPATRICK INFO CENTER

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Total Allocation - Step1	Total Allocation - Step2	Total Allocation - Total
FACILITIES MANAGEMENT	1,547	1.1576	9,118.54		9,118.54		9,118.54
SECRETARY OF STATE	132,097	98.8424	778,624.46		778,624.46		778,624.46
SubTotal	133,644	100.0000	787,743.00		787,743.00		787,743.00
TOTAL	133,644	100.0000	787,743.00		787,743.00		787,743.00

Allocation Basis: Square Footage of Building

Allocation Source: Facilities Management Records



State of Missouri  
Statewide Cost Allocation Plan  
Schedule .4 - Detail Activity Allocations  
For Department BUILDING USE III

Activity - DEQ LAB

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Total Allocation - Step1	Total Allocation - Step2	Total Allocation - Total
NATURAL RESOURCES	25,017	100.0000	69,307.00		69,307.00		69,307.00
SubTotal	25,017	100.0000	69,307.00		69,307.00		69,307.00
TOTAL	25,017	100.0000	69,307.00		69,307.00		69,307.00

Allocation Basis: Square Footage of Building  
Allocation Source: Facilities Management Records

State of Missouri  
Statewide Cost Allocation Plan  
Schedule .5 - Allocation Summary  
For Department BUILDING USE III

Receiving Department	Total	MO BLVD	FLETCHER DANIELS	ST JOSEPH	KIRKPATRICK INFO	DEQ LAB
FACILITIES MANAGEMENT	21,748.89	0.00	5,215.30	7,415.05	9,118.54	0.00
TREASURER	918.10	0.00	918.10	0.00	0.00	0.00
SECRETARY OF STATE	781,037.76	0.00	2,413.30	0.00	778,624.46	0.00
REVENUE	64,322.60	0.00	41,100.01	23,222.59	0.00	0.00
GOVERNOR	5,725.62	0.00	5,725.62	0.00	0.00	0.00
LT. GOVERNOR	1,523.81	0.00	1,523.81	0.00	0.00	0.00
AUDITOR	4,557.13	0.00	4,557.13	0.00	0.00	0.00
AGRICULTURE	43,414.00	43,414.00	0.00	0.00	0.00	0.00
INSURANCE	2,909.31	0.00	2,909.31	0.00	0.00	0.00
ECONOMIC DEVELOPMENT	12,736.59	0.00	12,736.59	0.00	0.00	0.00
EDUCATION	18,414.16	0.00	5,823.40	12,590.76	0.00	0.00
HEALTH	33,471.56	0.00	22,735.57	10,735.99	0.00	0.00
LABOR	7,403.03	0.00	0.00	7,403.03	0.00	0.00
NATURAL RESOURCES	69,307.00	0.00	0.00	0.00	0.00	69,307.00
PUBLIC SAFETY	16,941.27	0.00	10,611.84	6,329.43	0.00	0.00
SOCIAL SERVICES	261,887.48	0.00	194,659.33	67,228.15	0.00	0.00
ALL OTHER	8,236.69	0.00	8,236.69	0.00	0.00	0.00
Direct Billed	0.00	0.00	0.00	0.00	0.00	0.00
Total	1,354,555.00	43,414.00	319,166.00	134,925.00	787,743.00	69,307.00

**SCHEDULE 4  
FISCAL 2004**

**STATE OF MISSOURI**

**BUILDING USE IV**

**NATURE AND EXTENT OF SERVICES**

A use charge is allowable for plan purposes in lieu of depreciation. A use charge of 2% of the original construction costs plus the accumulated cost of improvements and renovations has been allocated to occupants of each building based on square feet of usage.

Use charges have been calculated on the following buildings:

<u>Building</u>	<u>Construction Cost</u>
Professional Registration	\$ 2,329,123
Mental Health	5,150,289
Howerton	5,647,002
D&C Warehouse	177,223
Penrose Family Center	6,199,213

The cost of renovations and improvements for the fiscal year was obtained from project disbursement records obtained from the Division of Design and Construction.

Square footage allocations for the Professional Registration, Mental Health, Howerton, and D&C Warehouse buildings were obtained from the Division of Facilities Management. Square footage allocation for the Penrose Family Center was obtained from the Department of Social Services.

State of Missouri  
Statewide Cost Allocation Plan  
Schedule .2 - Costs To Be Allocated  
For Department BUILDING USE IV

	1st Allocation	2nd Allocation	Sub-Total	Total
Expenditures Per Financial Statement:	390,056.00			390,056.00
Total Allocated Additions:			0.00	0.00
Total To Be Allocated:	390,056.00	0.00		390,056.00

State of Missouri  
Statewide Cost Allocation Plan  
Schedule .3 - Costs Allocated By Activity  
For Department BUILDING USE IV

	Total	General & Admin	PROFESSIONAL REGISTRATION	MENTAL HEALTH	HOWERTON
Other Expense & Cost					
Building Use Charges	390,056.00	0.00	46,582.00	103,006.00	112,940.00
Departmental Totals					
Total Expenditures	390,056.00	0.00	46,582.00	103,006.00	112,940.00
Deductions					
Total Deductions	0.00	0.00	0.00	0.00	0.00
Functional Cost	390,056.00	0.00	46,582.00	103,006.00	112,940.00
Allocation Step 1					
1st Allocation	390,056.00	0.00	46,582.00	103,006.00	112,940.00
Allocation Step 2					
2nd Allocation	0.00	0.00	0.00	0.00	0.00
Total For 04 BUILDING USE IV					
Total Allocated	390,056.00	0.00	46,582.00	103,006.00	112,940.00

**State of Missouri**  
**Statewide Cost Allocation Plan**  
**Schedule .3 - Costs Allocated By Activity**  
**For Department BUILDING USE IV**

Fiscal Year 2004 SWCAP Revised  
2004 Version 1.0004-1

	D & C WAREHOUSE	PENROSE FAMILY CENTER
Other Expense & Cost		
Building Use Charges	3,544.00	123,984.00
Departmental Totals		
Total Expenditures	3,544.00	123,984.00
Deductions		
Total Deductions	0.00	0.00
Functional Cost	3,544.00	123,984.00
Allocation Step 1		
1st Allocation	3,544.00	123,984.00
Allocation Step 2		
2nd Allocation	0.00	0.00
Total For 04 BUILDING USE IV		
Total Allocated	3,544.00	123,984.00

State of Missouri  
Statewide Cost Allocation Plan  
Schedule .4 - Detail Activity Allocations  
For Department BUILDING USE IV

Activity - PROFESSIONAL

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Total Allocation - Step1	Total Allocation - Step2	Total Allocation - Total
ECONOMIC DEVELOPMENT	26,814	100.0000	46,582.00		46,582.00		46,582.00
SubTotal	26,814	100.0000	46,582.00		46,582.00		46,582.00
TOTAL	26,814	100.0000	46,582.00		46,582.00		46,582.00

Allocation Basis: Square Footage of Building  
Allocation Source: Facilities Management Records

**State of Missouri**  
**Statewide Cost Allocation Plan**  
**Schedule .4 - Detail Activity Allocations**  
**For Department BUILDING USE IV**

Activity - MENTAL HEALTH

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Total Allocation - Step1	Total Allocation - Step2	Total Allocation - Total
MENTAL HEALTH	56,571	100.0000	103,006.00		103,006.00		103,006.00
SubTotal	56,571	100.0000	103,006.00		103,006.00		103,006.00
TOTAL	56,571	100.0000	103,006.00		103,006.00		103,006.00

Allocation Basis: Square Footage of Building

Allocation Source: Facilities Management Records



**State of Missouri**  
**Statewide Cost Allocation Plan**  
**Schedule .4 - Detail Activity Allocations**  
**For Department BUILDING USE IV**

Activity - HOWERTON

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Total Allocation - Step1	Total Allocation - Step2	Total Allocation - Total
SOCIAL SERVICES	79,036	100.0000	112,940.00		112,940.00		112,940.00
SubTotal	79,036	100.0000	112,940.00		112,940.00		112,940.00
TOTAL	79,036	100.0000	112,940.00		112,940.00		112,940.00

Allocation Basis: Square Footage of Building  
Allocation Source: Facilities Management Records

State of Missouri  
Statewide Cost Allocation Plan  
Schedule .4 - Detail Activity Allocations  
For Department BUILDING USE IV

Activity - D & C WAREHOUSE

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Total Allocation - Step1	Total Allocation - Step2	Total Allocation - Total
FACILITIES MANAGEMENT	2,569	51.2672	1,816.91		1,816.91		1,816.91
DESIGN AND CONSTRUCTION	2,442	48.7328	1,727.09		1,727.09		1,727.09
SubTotal	5,011	100.0000	3,544.00		3,544.00		3,544.00
TOTAL	5,011	100.0000	3,544.00		3,544.00		3,544.00

Allocation Basis: Square Footage of Building  
Allocation Source: Facilities Management Records

State of Missouri  
Statewide Cost Allocation Plan  
Schedule .4 - Detail Activity Allocations  
For Department BUILDING USE IV

Activity - PENROSE FAMILY CENTER

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Total Allocation - Step1	Total Allocation - Step2	Total Allocation - Total
SOCIAL SERVICES	151,451	100.0000	123,984.00		123,984.00		123,984.00
SubTotal	151,451	100.0000	123,984.00		123,984.00		123,984.00
TOTAL	151,451	100.0000	123,984.00		123,984.00		123,984.00

Allocation Basis: Square Footage of Building  
Allocation Source: Department of Social Services Records

**State of Missouri**  
**Statewide Cost Allocation Plan**  
**Schedule .5 - Allocation Summary**  
**For Department BUILDING USE IV**

Receiving Department	Total	PROFESSIONAL	MENTAL HEALTH	HOWERTON	D & C WAREHOUSE	PENROSE FAMILY
FACILITIES MANAGEMENT	1,816.91	0.00	0.00	0.00	1,816.91	0.00
DESIGN AND CONSTRUCTION	1,727.09	0.00	0.00	0.00	1,727.09	0.00
ECONOMIC DEVELOPMENT	46,582.00	46,582.00	0.00	0.00	0.00	0.00
MENTAL HEALTH	103,006.00	0.00	103,006.00	0.00	0.00	0.00
SOCIAL SERVICES	236,924.00	0.00	0.00	112,940.00	0.00	123,984.00
Direct Billed	0.00	0.00	0.00	0.00	0.00	0.00
<b>Total</b>	<b>390,056.00</b>	<b>46,582.00</b>	<b>103,006.00</b>	<b>112,940.00</b>	<b>3,544.00</b>	<b>123,984.00</b>

**SCHEDULE 5  
FISCAL 2004**

**STATE OF MISSOURI**

**BUILDING USE V**

**NATURE AND EXTENT OF SERVICES**

A use charge is allowable for plan purposes in lieu of depreciation. A use charge of 2% of the original construction costs plus the accumulated cost of improvements and renovations has been allocated to occupants of each building based on square feet of usage.

A use charge has been calculated on the following buildings:

<u>Building</u>	<u>Construction Cost</u>
Ag Feed/Seed Lab	\$ 2,089,246
Mill Creek	7,533,291

The cost of renovations and improvements for the fiscal year was obtained from project disbursement records obtained from the Division of Design and Construction. Square footage allocations were obtained from the Division of Facilities Management.

**State of Missouri**  
**Statewide Cost Allocation Plan**  
**Schedule .2 - Costs To Be Allocated**  
**For Department BUILDING USE V**

Fiscal Year 2004 SWCAP Revised  
2004                      Version 1.0004-1

	1st Allocation	2nd Allocation	Sub-Total	Total
Expenditures Per Financial Statement:	192,451.00			192,451.00
Total Allocated Additions:			0.00	0.00
Total To Be Allocated:	<u>192,451.00</u>	<u>0.00</u>		<u>192,451.00</u>



All Monetary Values Are \$ Dollars



MAXI INC.

**DRAFT**

Schedule 5.2

Page

**State of Missouri**  
**Statewide Cost Allocation Plan**  
**Schedule .3 - Costs Allocated By Activity**  
**For Department BUILDING USE V**

	Total	General & Admin	AG FEED/SEED LAB	MILL CREEK
Other Expense & Cost				
Building Use Charges	192,451.00	0.00	41,785.00	150,666.00
Departmental Totals				
Total Expenditures	192,451.00	0.00	41,785.00	150,666.00
Deductions				
Total Deductions	0.00	0.00	0.00	0.00
Functional Cost	192,451.00	0.00	41,785.00	150,666.00
Allocation Step 1				
1st Allocation	192,451.00	0.00	41,785.00	150,666.00
Allocation Step 2				
2nd Allocation	0.00	0.00	0.00	0.00
Total For 05 BUILDING USE V				
Total Allocated	192,451.00	0.00	41,785.00	150,666.00

**State of Missouri**  
**Statewide Cost Allocation Plan**  
**Schedule .4 - Detail Activity Allocations**  
**For Department BUILDING USE V**

Fiscal Year 2004 SWCAP Revised  
2004 Version 1.0004-1

## Activity - AG FEED/SEED LAB

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Total Allocation - Step1	Total Allocation - Step2	Total Allocation - Total
AGRICULTURE	8,773	100.0000	41,785.00		41,785.00		41,785.00
SubTotal	8,773	100.0000	41,785.00		41,785.00		41,785.00
TOTAL	8,773	100.0000	41,785.00		41,785.00		41,785.00

Allocation Basis: Square Footage of Building

Allocation Source: Facilities Management Records



State of Missouri  
Statewide Cost Allocation Plan  
Schedule .4 - Detail Activity Allocations  
For Department BUILDING USE V

Activity - MILL CREEK

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Total Allocation - Step1	Total Allocation - Step2	Total Allocation - Total
HEALTH	16,944	31.4968	47,454.92		47,454.92		47,454.92
CORRECTIONS	36,852	68.5032	103,211.08		103,211.08		103,211.08
SubTotal	53,796	100.0000	150,666.00		150,666.00		150,666.00
TOTAL	53,796	100.0000	150,666.00		150,666.00		150,666.00

Allocation Basis: Square Footage of Building  
Allocation Source: Facilities Management Records

**State of Missouri**  
**Statewide Cost Allocation Plan**  
**Schedule .5 - Allocation Summary**  
**For Department BUILDING USE V**

Receiving Department	Total	AG FEED/SEED LAB	MILL CREEK
AGRICULTURE	41,785.00	41,785.00	0.00
HEALTH	47,454.92	0.00	47,454.92
CORRECTIONS	103,211.08	0.00	103,211.08
Direct Billed	0.00	0.00	0.00
Total	192,451.00	41,785.00	150,666.00

**SCHEDULE 6**  
**FISCAL 2004**

**STATE OF MISSOURI**

**EQUIPMENT USE**

**NATURE AND EXTENT OF SERVICES**

An equipment use charge is allowable for plan purposes in lieu of depreciation for equipment used for administrative purposes. Equipment items are recorded at acquisition cost. Purchases of new equipment and dispositions of obsolete equipment are recorded as they occur.

Prior to the State fiscal year 1985, equipment acquisitions were treated as expenditures in the year purchased (for purposes of cost allocation). Therefore, no acquisitions before fiscal year 1985 are included in the calculation of the use charge. Equipment inventory totals for the fiscal years 1985 - 2004 from OA divisions were provided by a SAM II Data Warehouse Query of the Fixed Asset Subsystem tables.

Costs are allocated to divisions of the Office of Administration based on the inventory value of recorded equipment.

An equipment use charge has been included for equipment of the Board of Public Buildings for those buildings whose costs are allocated in the plan. The equipment use charge has been allocated to the Board of Public Buildings I and II schedules of the plan for reallocation to occupying departments. Equipment acquisition costs have been obtained from the general ledgers.

**State of Missouri**  
**Statewide Cost Allocation Plan**  
**Schedule .2 - Costs To Be Allocated**  
**For Department EQUIPMENT USE**

Fiscal Year 2004 SWCAP Revised  
2004 Version 1.0004-1

	1st Allocation	2nd Allocation	Sub-Total	Total
Expenditures Per Financial Statement:	815,535.00			815,535.00
Total Allocated Additions:			0.00	0.00
Total To Be Allocated:	815,535.00	0.00		815,535.00

**State of Missouri**  
**Statewide Cost Allocation Plan**  
**Schedule .3 - Costs Allocated By Activity**  
**For Department EQUIPMENT USE**

	Total	General & Admin	EQUIPMENT USE	BPB EQUIPMENT
ther Expense & Cost				
Equipment Use Charges	815,535.00	0.00	711,573.00	103,962.00
partmental Totals				
Total Expenditures	815,535.00	0.00	711,573.00	103,962.00
eductions				
Total Deductions	0.00	0.00	0.00	0.00
Functional Cost	815,535.00	0.00	711,573.00	103,962.00
llocation Step 1				
1st Allocation	815,535.00	0.00	711,573.00	103,962.00
llocation Step 2				
2nd Allocation	0.00	0.00	0.00	0.00
otal For 06 EQUIPMENT USE				
Total Allocated	815,535.00	0.00	711,573.00	103,962.00

**State of Missouri**  
**Statewide Cost Allocation Plan**  
**Schedule .4 - Detail Activity Allocations**  
**For Department EQUIPMENT USE**

Activity - EQUIPMENT USE

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Total Allocation - Step1	Total Allocation - Step2	Total Allocation - Total
COMM. OF ADMIN.	419,182	3.9275	27,946.84		27,946.84		27,946.84
INFORMATION SERVICES	3,024,435	28.3371	201,638.95		201,638.95		201,638.95
BUDGET AND PLANNING	197,528	1.8507	13,169.18		13,169.18		13,169.18
ACCOUNTING	247,875	2.3224	16,525.81		16,525.81		16,525.81
FACILITIES MANAGEMENT	1,095,336	10.2626	73,026.00		73,026.00		73,026.00
DESIGN AND CONSTRUCTION	439,524	4.1181	29,303.05		29,303.05		29,303.05
PERSONNEL	421,291	3.9472	28,087.45		28,087.45		28,087.45
PURCHASING	1,200,319	11.2462	80,025.21		80,025.21		80,025.21
GENERAL SERVICES	3,627,578	33.9882	241,850.51		241,850.51		241,850.51
SubTotal	10,673,068	100.0000	711,573.00		711,573.00		711,573.00
TOTAL	10,673,068	100.0000	711,573.00		711,573.00		711,573.00

Allocation Basis: Equipment Inventory Purchased After 1984 for OA Divisions  
Allocation Source: SAM II Data Warehouse Query from Fixed Asset Subsystem Tables

State of Missouri  
Statewide Cost Allocation Plan  
Schedule .4 - Detail Activity Allocations  
For Department EQUIPMENT USE

Activity - BPB EQUIPMENT

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Total Allocation - Step1	Total Allocation - Step2	Total Allocation - Total
BOARD OF PUBLIC BUILDINGS I	93,437	89.8761	93,437.00		93,437.00		93,437.00
BOARD OF PUBLIC BUILDINGS II	10,525	10.1239	10,525.00		10,525.00		10,525.00
SubTotal	103,962	100.0000	103,962.00		103,962.00		103,962.00
TOTAL	103,962	100.0000	103,962.00		103,962.00		103,962.00

Allocation Basis: Exclusive of Board of Public Buildings  
Allocation Source: Board of Public Buildings Records

**State of Missouri**  
**Statewide Cost Allocation Plan**  
**Schedule .5 - Allocation Summary**  
**For Department EQUIPMENT USE**

Receiving Department	Total	EQUIPMENT USE	BPB EQUIPMENT
BOARD OF PUBLIC BUILDINGS I	93,437.00	0.00	93,437.00
BOARD OF PUBLIC BUILDINGS II	10,525.00	0.00	10,525.00
COMM. OF ADMIN.	27,946.84	27,946.84	0.00
INFORMATION SERVICES	201,638.95	201,638.95	0.00
BUDGET AND PLANNING	13,169.18	13,169.18	0.00
ACCOUNTING	16,525.81	16,525.81	0.00
FACILITIES MANAGEMENT	73,026.00	73,026.00	0.00
DESIGN AND CONSTRUCTION	29,303.05	29,303.05	0.00
PERSONNEL	28,087.45	28,087.45	0.00
PURCHASING	80,025.21	80,025.21	0.00
GENERAL SERVICES	241,850.51	241,850.51	0.00
Direct Billed	0.00	0.00	0.00
<b>Total</b>	<b>815,535.00</b>	<b>711,573.00</b>	<b>103,962.00</b>



**SCHEDULE 7  
FISCAL 2004**

**STATE OF MISSOURI**

**RETIREMENT/GROUP INSURANCE**

**NATURE AND EXTENT OF SERVICES**

The costs of State contributions to the Employee Retirement System including contributions to the Group Health Insurance Fund and the Employee Deferred Compensation Plan are charged to a central account under the Office of Administration. Costs are not included in departmental budgets. Actual costs of State contributions have been allocated to each central service department, with the exception of the Board of Public Buildings I and II. Costs of non-central service departments and the Board of Public Buildings I and II have been deducted prior to allocation, so as to avoid a duplication of billing for fringe benefit costs which may be directly charged.

Costs of employee retirement, group health and life insurance (State paid portion) were obtained from reports run from the SAM II HR Payroll System. Costs include long term disability insurance payments. Costs of Deferred Compensation (State paid portion) were also obtained from SAM II HR Payroll reports. A calculation of the central service total was made by deducting the recorded expenditures for all non-central service departments and all Section II costs from the Statewide appropriation expenditure total. These amounts are shown as cost adjustments on Schedules 7.2 and 7.3.

State of Missouri  
Statewide Cost Allocation Plan  
Schedule .2 - Costs To Be Allocated  
For Department RETIREMENT/GROUP INSURANCE

	1st Allocation	2nd Allocation	Sub-Total	Total
Expenditures Per Financial Statement:	462,279,813.00			462,279,813.00
Total Allocated Additions:			0.00	0.00
Non-Central Service Costs	( 432,416,536.00)			
BPB I & II	( 1,063,244.00)			
Section II Costs	( 2,435,141.00)			
GR Reimbursement	( 359,241.00)			
Total Departmental Cost Adjustments:	( 436,274,162.00)			( 436,274,162.00)
Total To Be Allocated:	26,005,651.00	0.00		26,005,651.00

**State of Missouri**  
**Statewide Cost Allocation Plan**  
**Schedule .3 - Costs Allocated By Activity**  
**For Department RETIREMENT/GROUP INSURANCE**

	Total	General & Admin	ALLOCATIONS AT CSA LEVEL
her Expense & Cost			
etirement/Group Insurance	462,279,813.00	0.00	462,279,813.00
partmental Totals			
otal Expenditures	462,279,813.00	0.00	462,279,813.00
eductions			
otal Deductions	0.00	0.00	0.00
ost Adjustments			
on-Central Service Costs	( 432,416,536.00)	0.00	( 432,416,536.00)
3PB I & II	( 1,063,244.00)	0.00	( 1,063,244.00)
ection II Costs	( 2,435,141.00)	0.00	( 2,435,141.00)
3R Reimbursement	( 359,241.00)	0.00	( 359,241.00)
Functional Cost	26,005,651.00	0.00	26,005,651.00
llocation Step 1			
1st Allocation	26,005,651.00	0.00	26,005,651.00
llocation Step 2			
2nd Allocation	0.00	0.00	0.00
otal For 07 RETIREMENT/GROUP			
Total Allocated	26,005,651.00	0.00	26,005,651.00

**State of Missouri**  
**Statewide Cost Allocation Plan**  
**Schedule .4 - Detail Activity Allocations**  
**For Department RETIREMENT/GROUP INSURANCE**

## Activity - ALLOCATIONS AT CSA LEVEL

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Total Allocation - Step1	Total Allocation - Step2	Total Allocation - Total
COMM. OF ADMIN.	490,573	1.8864	490,572.94		490,572.94		490,572.94
INFORMATION SERVICES	649,400	2.4972	649,400.11		649,400.11		649,400.11
BUDGET AND PLANNING	365,211	1.4044	365,210.88		365,210.88		365,210.88
ACCOUNTING	456,514	1.7554	456,514.12		456,514.12		456,514.12
FACILITIES MANAGEMENT	733,038	2.8188	733,037.93		733,037.93		733,037.93
DESIGN AND CONSTRUCTION	379,000	1.4574	379,000.12		379,000.12		379,000.12
PERSONNEL	673,076	2.5882	673,075.92		673,075.92		673,075.92
PURCHASING	547,816	2.1065	547,816.06		547,816.06		547,816.06
GENERAL SERVICES	346,192	1.3312	346,191.91		346,191.91		346,191.91
TREASURER	502,165	1.9310	502,164.96		502,164.96		502,164.96
SECRETARY OF STATE	2,328,219	8.9527	2,328,219.10		2,328,219.10		2,328,219.10
SECURITY	319,559	1.2288	319,559.00		319,559.00		319,559.00
REVENUE	18,214,888	70.0420	18,214,887.95		18,214,887.95		18,214,887.95
SubTotal	26,005,651	100.0000	26,005,651.00		26,005,651.00		26,005,651.00
TOTAL	26,005,651	100.0000	26,005,651.00		26,005,651.00		26,005,651.00

Allocation Basis: Retirement/Group Insurance for Central Service Agencies

Allocation Source: HR Access Query for Fiscal Year 2004

**State of Missouri**  
**Statewide Cost Allocation Plan**  
**Schedule .5 - Allocation Summary**  
**For Department RETIREMENT/GROUP INSURANCE**

Receiving Department	Total	ALLOCATIONS AT CSA
COMM. OF ADMIN.	490,572.94	490,572.94
INFORMATION SERVICES	649,400.11	649,400.11
BUDGET AND PLANNING	365,210.88	365,210.88
ACCOUNTING	456,514.12	456,514.12
FACILITIES MANAGEMENT	733,037.93	733,037.93
DESIGN AND CONSTRUCTION	379,000.12	379,000.12
PERSONNEL	673,075.92	673,075.92
PURCHASING	547,816.06	547,816.06
GENERAL SERVICES	346,191.91	346,191.91
TREASURER	502,164.96	502,164.96
SECRETARY OF STATE	2,328,219.10	2,328,219.10
SECURITY	319,559.00	319,559.00
REVENUE	18,214,887.95	18,214,887.95
Direct Billed	0.00	0.00
Total	26,005,651.00	26,005,651.00

**SCHEDULE 8  
FISCAL 2004**

**STATE OF MISSOURI**

**OASDHI**

**NATURE AND EXTENT OF SERVICES**

The cost of State contributions to the Social Security System are charged to a central account under the Office of Administration. Costs are not included in departmental budgets. Actual cost of State contributions have been allocated to each central service department, with the exception of the Board of Public Buildings I and II. Costs of non-central service departments and Board of Public Buildings I and II have been deducted prior to allocation, to avoid a duplication of billing for fringe benefit costs which may be directly charged.

Costs of the State paid portion of Social Security were obtained from SAM II HR Payroll reports. A calculation of the central services total was made by deducting the recorded expenditures for all non-central services departments and all Section II costs from the Statewide appropriation expenditure total. These amounts are shown as cost adjustments on Schedules 8.2 and 8.3.

**State of Missouri**  
**Statewide Cost Allocation Plan**  
**Schedule .2 - Costs To Be Allocated**  
**For Department OASDHI**

	1st Allocation	2nd Allocation	Sub-Total	Total
Expenditures Per Financial Statement:	136,740,077.00			136,740,077.00
Total Allocated Additions:			0.00	0.00
Non-Central Service Costs	( 129,342,441.00)			
BPB I & II	( 246,132.00)			
Section II Costs	( 792,413.00)			
Total Departmental Cost Adjustments:	( 130,380,986.00)			( 130,380,986.00)
Total To Be Allocated:	6,359,091.00	0.00		6,359,091.00

**State of Missouri**  
**Statewide Cost Allocation Plan**  
**Schedule .3 - Costs Allocated By Activity**  
**For Department OASDHI**

	Total	General & Admin	ALLOCATIONS AT CSA LEVEL
Other Expense & Cost			
OASDHI Payments	136,740,077.00	0.00	136,740,077.00
Departmental Totals			
Total Expenditures	136,740,077.00	0.00	136,740,077.00
Deductions			
Total Deductions	0.00	0.00	0.00
Cost Adjustments			
Non-Central Service Costs	( 129,342,441.00)	0.00	( 129,342,441.00)
BPB I & II	( 246,132.00)	0.00	( 246,132.00)
Section II Costs	( 792,413.00)	0.00	( 792,413.00)
Functional Cost	6,359,091.00	0.00	6,359,091.00
Allocation Step 1			
1st Allocation	6,359,091.00	0.00	6,359,091.00
Allocation Step 2			
2nd Allocation	0.00	0.00	0.00
Total For 08 OASDHI			
Total Allocated	6,359,091.00	0.00	6,359,091.00



State of Missouri  
Statewide Cost Allocation Plan  
Schedule .4 - Detail Activity Allocations  
For Department OASDHI

Activity - ALLOCATIONS AT CSA LEVEL

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Total Allocation - Step1	Total Allocation - Step2	Total Allocation - Total
COMM. OF ADMIN.	137,404	2.1607	137,404.00		137,404.00		137,404.00
INFORMATION SERVICES	139,550	2.1945	139,550.00		139,550.00		139,550.00
BUDGET AND PLANNING	109,392	1.7202	109,392.01		109,392.01		109,392.01
ACCOUNTING	123,066	1.9353	123,066.03		123,066.03		123,066.03
FACILITIES MANAGEMENT	162,957	2.5626	162,956.98		162,956.98		162,956.98
DESIGN AND CONSTRUCTION	88,914	1.3982	88,914.02		88,914.02		88,914.02
PERSONNEL	174,719	2.7475	174,719.01		174,719.01		174,719.01
PURCHASING	150,414	2.3653	150,414.00		150,414.00		150,414.00
GENERAL SERVICES	76,553	1.2038	76,553.03		76,553.03		76,553.03
TREASURER	136,740	2.1503	136,739.98		136,739.98		136,739.98
SECRETARY OF STATE	587,982	9.2463	587,982.03		587,982.03		587,982.03
SECURITY	95,718	1.5052	95,717.99		95,717.99		95,717.99
REVENUE	4,375,682	68.8101	4,375,681.92		4,375,681.92		4,375,681.92
SubTotal	6,359,091	100.0000	6,359,091.00		6,359,091.00		6,359,091.00
TOTAL	6,359,091	100.0000	6,359,091.00		6,359,091.00		6,359,091.00

Allocation Basis: OASDHI Payments for Central Service Agencies  
Allocation Source: HR Access Query for Fiscal Year 2004

State of Missouri  
Statewide Cost Allocation Plan  
Schedule .5 - Allocation Summary  
For Department OASDHI

Receiving Department	Total	ALLOCATIONS AT CSA
COMM. OF ADMIN.	137,404.00	137,404.00
INFORMATION SERVICES	139,550.00	139,550.00
BUDGET AND PLANNING	109,392.01	109,392.01
ACCOUNTING	123,066.03	123,066.03
FACILITIES MANAGEMENT	162,956.98	162,956.98
DESIGN AND CONSTRUCTION	88,914.02	88,914.02
PERSONNEL	174,719.01	174,719.01
PURCHASING	150,414.00	150,414.00
GENERAL SERVICES	76,553.03	76,553.03
TREASURER	136,739.98	136,739.98
SECRETARY OF STATE	587,982.03	587,982.03
SECURITY	95,717.99	95,717.99
REVENUE	4,375,681.92	4,375,681.92
Direct Billed	0.00	0.00
Total	6,359,091.00	6,359,091.00

**SCHEDULE 9**  
**FISCAL 2004**

**STATE OF MISSOURI**

**BUILDING RENTAL**

**NATURE AND EXTENT OF SERVICES**

The cost of rental office space is charged to a central account under the Division of Facilities Management of the Office of Administration. Costs of leased space and utilities are budgeted to each occupant department. Actual costs are allocated to each central service department based on 2004 actual building rental costs. Building rental costs for the benefiting departments are excluded to avoid a duplication of costs.

State of Missouri  
Statewide Cost Allocation Plan  
Schedule .2 - Costs To Be Allocated  
For Department BUILDING RENTAL

	1st Allocation	2nd Allocation	Sub-Total	Total
Expenditures Per Financial Statement:	45,876,485.00			45,876,485.00
Total Allocated Additions:			0.00	0.00
Non-Central Service Costs	( 39,875,292.00)			
Section II Costs	( 3,432,912.00)			
Total Departmental Cost Adjustments:	( 43,308,204.00)			( 43,308,204.00)
Total To Be Allocated:	2,568,281.00	0.00		2,568,281.00



State of Missouri  
Statewide Cost Allocation Plan  
Schedule .3 - Costs Allocated By Activity  
For Department BUILDING RENTAL

	Total	General & Admin	ALLOCATIONS AT CSA LEVEL
Other Expense & Cost			
Total Expenditures	45,876,485.00	0.00	45,876,485.00
Departmental Totals			
Total Expenditures	45,876,485.00	0.00	45,876,485.00
Deductions			
Total Deductions	0.00	0.00	0.00
Cost Adjustments			
Non-Central Service Costs	( 39,875,292.00)	0.00	( 39,875,292.00)
Section II Costs	( 3,432,912.00)	0.00	( 3,432,912.00)
Functional Cost	2,568,281.00	0.00	2,568,281.00
Allocation Step 1			
1st Allocation	2,568,281.00	0.00	2,568,281.00
Allocation Step 2			
2nd Allocation	0.00	0.00	0.00
Total For 09 BUILDING RENTAL			
Total Allocated	2,568,281.00	0.00	2,568,281.00

**State of Missouri**  
**Statewide Cost Allocation Plan**  
**Schedule .4 - Detail Activity Allocations**  
**For Department BUILDING RENTAL**

Activity - ALLOCATIONS AT CSA LEVEL

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Total Allocation - Step1	Total Allocation - Step2	Total Allocation - Total
BUDGET AND PLANNING	56,466	2.1986	56,465.99		56,465.99		56,465.99
ACCOUNTING	44,826	1.7454	44,826.01		44,826.01		44,826.01
FACILITIES MANAGEMENT	307,932	11.9898	307,932.01		307,932.01		307,932.01
GENERAL SERVICES	91,399	3.5588	91,399.01		91,399.01		91,399.01
TREASURER	1,521	0.0592	1,520.99		1,520.99		1,520.99
SECRETARY OF STATE	200,054	7.7894	200,053.99		200,053.99		200,053.99
REVENUE	1,866,083	72.6588	1,866,083.00		1,866,083.00		1,866,083.00
SubTotal	2,568,281	100.0000	2,568,281.00		2,568,281.00		2,568,281.00
TOTAL	2,568,281	100.0000	2,568,281.00		2,568,281.00		2,568,281.00

Allocation Basis: Actual Building Rental Costs by Department  
Allocation Source: Facilities Management Records

State of Missouri  
Statewide Cost Allocation Plan  
Schedule .5 - Allocation Summary  
For Department BUILDING RENTAL

Receiving Department	Total	ALLOCATIONS AT CSA
BUDGET AND PLANNING	56,465.99	56,465.99
ACCOUNTING	44,826.01	44,826.01
FACILITIES MANAGEMENT	307,932.01	307,932.01
GENERAL SERVICES	91,399.01	91,399.01
TREASURER	1,520.99	1,520.99
SECRETARY OF STATE	200,053.99	200,053.99
REVENUE	1,866,083.00	1,866,083.00
Direct Billed	0.00	0.00
Total	2,568,281.00	2,568,281.00

**STATE OF MISSOURI**  
**WORKERS' COMPENSATION**  
**NATURE AND EXTENT OF SERVICES**

The costs of Workers' Compensation expense for State departments are accumulated in a central services fund account under the Risk Management Unit of the Office of Administration. Costs are accumulated for each department and have been allocated based on actual paid claims.



**State of Missouri**  
**Statewide Cost Allocation Plan**  
**Schedule .2 - Costs To Be Allocated**  
**For Department WORKER'S COMPENSATION**

	1st Allocation	2nd Allocation	Sub-Total	Total
Expenditures Per Financial Statement:	20,976,601.00			20,976,601.00
Total Allocated Additions:			0.00	0.00
Total To Be Allocated:	20,976,601.00	0.00		20,976,601.00

State of Missouri  
Statewide Cost Allocation Plan  
Schedule .3 - Costs Allocated By Activity  
For Department WORKER'S COMPENSATION

	Total	General & Admin	ALLOCATIONS AT CSA LEVEL
Other Expense & Cost			
Worker's Compensation Payments	20,976,601.00	0.00	20,976,601.00
Departmental Totals			
Total Expenditures	20,976,601.00	0.00	20,976,601.00
Deductions			
Total Deductions	0.00	0.00	0.00
Functional Cost	20,976,601.00	0.00	20,976,601.00
Allocation Step 1			
1st Allocation	20,976,601.00	0.00	20,976,601.00
Allocation Step 2			
2nd Allocation	0.00	0.00	0.00
Total For 10 WORKER'S			
Total Allocated	20,976,601.00	0.00	20,976,601.00

**State of Missouri**  
**Statewide Cost Allocation Plan**  
**Schedule .4 - Detail Activity Allocations**  
**For Department WORKER'S COMPENSATION**

## Activity - ALLOCATIONS AT CSA LEVEL

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Total Allocation - Step1	Total Allocation - Step2	Total Allocation - Total
COMM. OF ADMIN.	188,729	0.9195	192,873.13		192,873.13		192,873.13
SECRETARY OF STATE	1,360	0.0066	1,389.91		1,389.91		1,389.91
REVENUE	144,898	0.7059	148,079.70		148,079.70		148,079.70
LEGISLATURE	31,011	0.1511	31,691.87		31,691.87		31,691.87
JUDICIARY	1,176,584	5.7322	1,202,419.67		1,202,419.67		1,202,419.67
AUDITOR	2,537	0.0124	2,592.71		2,592.71		2,592.71
ATTORNEY GENERAL	11,031	0.0537	11,273.24		11,273.24		11,273.24
AGRICULTURE	56,894	0.2772	58,143.36		58,143.36		58,143.36
INSURANCE	6,671	0.0325	6,817.40		6,817.40		6,817.40
ECONOMIC DEVELOPMENT	147,771	0.7199	151,015.79		151,015.79		151,015.79
EDUCATION	405,455	1.9753	414,357.93		414,357.93		414,357.93
HIGHER EDUCATION	1,583,395	7.7141	1,618,163.32		1,618,163.32		1,618,163.32
HEALTH	405,050	1.9734	413,944.06		413,944.06		413,944.06
LABOR	377,939	1.8413	386,237.75		386,237.75		386,237.75
MENTAL HEALTH	6,440,653	31.3783	6,582,077.94		6,582,077.94		6,582,077.94
NATURAL RESOURCES	732,042	3.5664	748,116.21		748,116.21		748,116.21
PUBLIC SAFETY	1,167,597	5.6884	1,193,235.28		1,193,235.28		1,193,235.28
SOCIAL SERVICES	2,307,034	11.2396	2,357,692.13		2,357,692.13		2,357,692.13
CORRECTIONS	5,339,240	26.0122	5,456,479.60		5,456,479.60		5,456,479.60
SubTotal	20,525,891	100.0000	20,976,601.00		20,976,601.00		20,976,601.00
TOTAL	20,525,891	100.0000	20,976,601.00		20,976,601.00		20,976,601.00

Allocation Basis: Worker's Compensation Payments for FY 2004

Allocation Source: FY 2004 CAFR Work Papers

State of Missouri  
Statewide Cost Allocation Plan  
Schedule .5 - Allocation Summary  
For Department WORKER'S COMPENSATION

Receiving Department	Total	ALLOCATIONS AT CSA
COMM. OF ADMIN.	192,873.13	192,873.13
SECRETARY OF STATE	1,389.91	1,389.91
REVENUE	148,079.70	148,079.70
LEGISLATURE	31,691.87	31,691.87
JUDICIARY	1,202,419.67	1,202,419.67
AUDITOR	2,592.71	2,592.71
ATTORNEY GENERAL	11,273.24	11,273.24
AGRICULTURE	58,143.36	58,143.36
INSURANCE	6,817.40	6,817.40
ECONOMIC DEVELOPMENT	151,015.79	151,015.79
EDUCATION	414,357.93	414,357.93
HIGHER EDUCATION	1,618,163.32	1,618,163.32
HEALTH	413,944.06	413,944.06
LABOR	386,237.75	386,237.75
MENTAL HEALTH	6,582,077.94	6,582,077.94
NATURAL RESOURCES	748,116.21	748,116.21
PUBLIC SAFETY	1,193,235.28	1,193,235.28
SOCIAL SERVICES	2,357,692.13	2,357,692.13
CORRECTIONS	5,456,479.60	5,456,479.60
Direct Billed	0.00	0.00
Total	20,976,601.00	20,976,601.00

**STATE OF MISSOURI**

**UNEMPLOYMENT COMPENSATION**

**NATURE AND EXTENT OF SERVICES**

The costs of Unemployment Compensation are charged to special accounts in the general revenue and other funds under the jurisdiction of the Office of Administration. Costs are accumulated for each department and have been allocated based on actual costs incurred in FY 2004. Only central services department costs have been allocated to avoid duplication of billing.

State of Missouri  
Statewide Cost Allocation Plan  
Schedule .2 - Costs To Be Allocated  
For Department UNEMPLOYMENT COMPENSATION

	1st Allocation	2nd Allocation	Sub-Total	Total
Expenditures Per Financial Statement:	4,201,484.00			4,201,484.00
Total Allocated Additions:			0.00	0.00
Non-Central Service Costs	( 3,994,949.00)			
Section II Costs	( 34,638.00)			
Total Departmental Cost Adjustments:	( 4,029,587.00)			( 4,029,587.00)
Total To Be Allocated:	171,897.00	0.00		171,897.00

**State of Missouri**  
**Statewide Cost Allocation Plan**  
**Schedule .3 - Costs Allocated By Activity**  
**For Department UNEMPLOYMENT COMPENSATION**

	Total	General & Admin	ALLOCATIONS AT CSA LEVEL
Other Expense & Cost			
Unemployment Compensation Benefits	4,201,484.00	0.00	4,201,484.00
Departmental Totals			
Total Expenditures	4,201,484.00	0.00	4,201,484.00
Deductions			
Total Deductions	0.00	0.00	0.00
Cost Adjustments			
Non-Central Service Costs	( 3,994,949.00)	0.00	( 3,994,949.00)
Section II Costs	( 34,638.00)	0.00	( 34,638.00)
Functional Cost	171,897.00	0.00	171,897.00
Allocation Step 1			
1st Allocation	171,897.00	0.00	171,897.00
Allocation Step 2			
2nd Allocation	0.00	0.00	0.00
Total For 11 UNEMPLOYMENT			
Total Allocated	171,897.00	0.00	171,897.00

**State of Missouri**  
**Statewide Cost Allocation Plan**  
**Schedule .4 - Detail Activity Allocations**  
**For Department UNEMPLOYMENT COMPENSATION**

Activity - ALLOCATIONS AT CSA LEVEL

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Total Allocation - Step1	Total Allocation - Step2	Total Allocation - Total
INFORMATION SERVICES	4,472	2.6016	4,472.00		4,472.00		4,472.00
ACCOUNTING	4,207	2.4474	4,207.00		4,207.00		4,207.00
FACILITIES MANAGEMENT	4,595	2.6731	4,595.00		4,595.00		4,595.00
PERSONNEL	4,809	2.7976	4,809.00		4,809.00		4,809.00
GENERAL SERVICES	6,485	3.7726	6,485.00		6,485.00		6,485.00
TREASURER	4,016	2.3363	4,016.00		4,016.00		4,016.00
SECRETARY OF STATE	65,704	38.2229	65,704.00		65,704.00		65,704.00
REVENUE	77,609	45.1485	77,609.00		77,609.00		77,609.00
SubTotal	171,897	100.0000	171,897.00		171,897.00		171,897.00
TOTAL	171,897	100.0000	171,897.00		171,897.00		171,897.00

Allocation Basis: Unemployment Compensation Benefits for Central Service Agencies

Allocation Source: FY 2004 CAFR Work Papers



State of Missouri  
Statewide Cost Allocation Plan  
Schedule .5 - Allocation Summary  
For Department UNEMPLOYMENT COMPENSATION

Receiving Department	Total	ALLOCATIONS AT CSA
INFORMATION SERVICES	4,472.00	4,472.00
ACCOUNTING	4,207.00	4,207.00
FACILITIES MANAGEMENT	4,595.00	4,595.00
PERSONNEL	4,809.00	4,809.00
GENERAL SERVICES	6,485.00	6,485.00
TREASURER	4,016.00	4,016.00
SECRETARY OF STATE	65,704.00	65,704.00
REVENUE	77,609.00	77,609.00
Direct Billed	0.00	0.00
Total	171,897.00	171,897.00

STATE OF MISSOURI

INSURANCE

NATURE AND EXTENT OF SERVICES

The State insures itself for loss due to liability, based on accidents, thefts, etc. Costs are charged to central accounts within the general fund, highway and transportation fund, and state parks fund and administered by the Risk Management Unit of the Office of Administration. Costs have been functionalized and allocated as follows:

Auto Claim. Includes the cost of administration of the auto self-insurance program. Costs are allocated based on the actual claims experienced in FY 2004.

Aircraft Liability. Includes the cost of aircraft liability insurance and is allocated to benefiting departments based on premium amounts.

Surety Bonds. Includes the cost of the state employee blanket bond coverage. Costs are allocated based on the number of covered employees.

Specific Bonds. Includes the cost of surety bonds for certain key officials. Costs are allocated to associated departments based on the total premium prorated by the specific coverage amounts.

**State of Missouri**  
**Statewide Cost Allocation Plan**  
**Schedule .2 - Costs To Be Allocated**  
**For Department INSURANCE**

	1st Allocation	2nd Allocation	Sub-Total	Total
Expenditures Per Financial Statement:	287,159.00			287,159.00
Total Allocated Additions:			0.00	0.00
Total To Be Allocated:	<u>287,159.00</u>	<u>0.00</u>		<u>287,159.00</u>

**State of Missouri**  
**Statewide Cost Allocation Plan**  
**Schedule .3 - Costs Allocated By Activity**  
**For Department INSURANCE**

	Total	General & Admin	AUTO CLAIM	AIRCRAFT LIABILITY	SURETY BONDS
her Expense & Cost					
laims Administration Fees	7,931.00	0.00	7,931.00	0.00	0.00
nsurance/Bond Premium	279,228.00	0.00	0.00	217,192.00	58,330.00
partmental Totals					
otal Expenditures	287,159.00	0.00	7,931.00	217,192.00	58,330.00
eductions					
otal Deductions	0.00	0.00	0.00	0.00	0.00
unctional Cost	287,159.00	0.00	7,931.00	217,192.00	58,330.00
ocation Step 1					
st Allocation	287,159.00	0.00	7,931.00	217,192.00	58,330.00
ocation Step 2					
2nd Allocation	0.00	0.00	0.00	0.00	0.00
otal For 12 INSURANCE					
Total Allocated	287,159.00	0.00	7,931.00	217,192.00	58,330.00

**State of Missouri**  
**Statewide Cost Allocation Plan**  
**Schedule .3 - Costs Allocated By Activity**  
**For Department INSURANCE**

SPECIFIC BONDS	
<hr/>	
Other Expense & Cost	
Claims Administration Fees	0.00
Insurance/Bond Premium	3,706.00
Departmental Totals	
Total Expenditures	3,706.00
Deductions	
Total Deductions	0.00
Functional Cost	3,706.00
Allocation Step 1	
1st Allocation	3,706.00
Allocation Step 2	
2nd Allocation	0.00
Total For 12 INSURANCE	
Total Allocated	3,706.00

**State of Missouri**  
**Statewide Cost Allocation Plan**  
**Schedule .4 - Detail Activity Allocations**  
**For Department INSURANCE**

Activity - AUTO CLAIM

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Total Allocation - Step1	Total Allocation - Step2	Total Allocation - Total
COMM. OF ADMIN.	5,818	2.3823	188.94		188.94		188.94
EVENUE	3,893	1.5941	126.43		126.43		126.43
ATTORNEY GENERAL	578	0.2367	18.77		18.77		18.77
AGRICULTURE	16,540	6.7727	537.14		537.14		537.14
ECONOMIC DEVELOPMENT	6,399	2.6202	207.81		207.81		207.81
EDUCATION	19,984	8.1830	648.99		648.99		648.99
HIGHER EDUCATION	47,352	19.3895	1,537.78		1,537.78		1,537.78
HEALTH	2,917	1.1944	94.73		94.73		94.73
LABOR	23,560	9.6472	765.12		765.12		765.12
MENTAL HEALTH	31,715	12.9865	1,029.96		1,029.96		1,029.96
NATURAL RESOURCES	12,893	5.2794	418.71		418.71		418.71
PUBLIC SAFETY	18,391	7.5307	597.26		597.26		597.26
SOCIAL SERVICES	15,427	6.3170	501.00		501.00		501.00
CORRECTIONS	38,748	15.8663	1,258.36		1,258.36		1,258.36
SubTotal	244,215	100.0000	7,931.00		7,931.00		7,931.00
TOTAL	244,215	100.0000	7,931.00		7,931.00		7,931.00

Allocation Basis: Vehicle Claims by Departments for FY 2004

Allocation Source: FY 2004 CAFR work papers

State of Missouri  
Statewide Cost Allocation Plan  
Schedule .4 - Detail Activity Allocations  
For Department INSURANCE

Activity - AIRCRAFT LIABILITY

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Total Allocation - Step1	Total Allocation - Step2	Total Allocation - Total
GENERAL SERVICES	97,440	44.8635	97,440.00		97,440.00		97,440.00
HIGHER EDUCATION	5,145	2.3689	5,145.00		5,145.00		5,145.00
PUBLIC SAFETY	114,607	52.7676	114,607.00		114,607.00		114,607.00
SubTotal	217,192	100.0000	217,192.00		217,192.00		217,192.00
TOTAL	217,192	100.0000	217,192.00		217,192.00		217,192.00

Allocation Basis: Actual Aircraft Liability Premiums, FY 2004  
Allocation Source: FY 2004 CAFR work papers

**State of Missouri**  
**Statewide Cost Allocation Plan**  
**Schedule .4 - Detail Activity Allocations**  
**For Department INSURANCE**

Activity - SURETY BONDS

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Total Allocation - Step1	Total Allocation - Step2	Total Allocation - Total
COMM. OF ADMIN.	920	1.0929	637.51		637.51		637.51
TREASURER	53	0.0630	36.73		36.73		36.73
SECRETARY OF STATE	268	0.3184	185.71		185.71		185.71
SECURITY	40	0.0475	27.72		27.72		27.72
REVENUE	2,139	2.5411	1,482.21		1,482.21		1,482.21
LEGISLATURE	732	0.8696	507.24		507.24		507.24
JUDICIARY	4,012	4.7661	2,780.09		2,780.09		2,780.09
GOVERNOR	35	0.0416	24.25		24.25		24.25
ATT. GOVERNOR	9	0.0107	6.24		6.24		6.24
AUDITOR	150	0.1782	103.94		103.94		103.94
ATTORNEY GENERAL	430	0.5108	297.97		297.97		297.97
AGRICULTURE	395	0.4692	273.71		273.71		273.71
INSURANCE	210	0.2495	145.52		145.52		145.52
CONSERVATION	2,000	2.3759	1,385.89		1,385.89		1,385.89
ECONOMIC DEVELOPMENT	1,347	1.6002	933.40		933.40		933.40
EDUCATION	2,303	2.7359	1,595.85		1,595.85		1,595.85
HIGHER EDUCATION	22,502	26.7320	15,592.62		15,592.62		15,592.62
HEALTH	2,024	2.4045	1,402.52		1,402.52		1,402.52
HIGHWAYS	6,947	8.2528	4,813.89		4,813.89		4,813.89
LABOR	1,058	1.2569	733.14		733.14		733.14
MENTAL HEALTH	9,683	11.5031	6,709.78		6,709.78		6,709.78
NATURAL RESOURCES	2,033	2.4151	1,408.76		1,408.76		1,408.76
PUBLIC SAFETY	4,544	5.3981	3,148.74		3,148.74		3,148.74
SOCIAL SERVICES	8,802	10.4565	6,099.30		6,099.30		6,099.30
CORRECTIONS	11,541	13.7104	7,997.27		7,997.27		7,997.27
SubTotal	84,177	100.0000	58,330.00		58,330.00		58,330.00
TOTAL	84,177	100.0000	58,330.00		58,330.00		58,330.00

Allocation Basis: Total Number of Employees, FY 2004

Allocation Source: OHB874R1 Report (Avg. 4 Quarters and Statistical Summary of Higher Ed)



**State of Missouri**  
**Statewide Cost Allocation Plan**  
**Schedule .4 - Detail Activity Allocations**  
**For Department INSURANCE**

## Activity - SPECIFIC BONDS

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Total Allocation - Step1	Total Allocation - Step2	Total Allocation - Total
INSURANCE	257	6.9347	257.00		257.00		257.00
HIGHER EDUCATION	1,003	27.0642	1,003.00		1,003.00		1,003.00
PUBLIC SAFETY	2,446	66.0011	2,446.00		2,446.00		2,446.00
SubTotal	3,706	100.0000	3,706.00		3,706.00		3,706.00
TOTAL	3,706	100.0000	3,706.00		3,706.00		3,706.00

Allocation Basis: Insurance Premiums on State Officials

Allocation Source: FY 2004 CAFR Work Papers

**State of Missouri**  
**Statewide Cost Allocation Plan**  
**Schedule .5 - Allocation Summary**  
**For Department INSURANCE**

Receiving Department	Total	AUTO CLAIM	AIRCRAFT LIABILITY	SURETY BONDS	SPECIFIC BONDS
COMM. OF ADMIN.	826.45	188.94	0.00	637.51	0.00
GENERAL SERVICES	97,440.00	0.00	97,440.00	0.00	0.00
TREASURER	36.73	0.00	0.00	36.73	0.00
SECRETARY OF STATE	185.71	0.00	0.00	185.71	0.00
SECURITY	27.72	0.00	0.00	27.72	0.00
REVENUE	1,608.64	126.43	0.00	1,482.21	0.00
LEGISLATURE	507.24	0.00	0.00	507.24	0.00
JUDICIARY	2,780.09	0.00	0.00	2,780.09	0.00
GOVERNOR	24.25	0.00	0.00	24.25	0.00
LT. GOVERNOR	6.24	0.00	0.00	6.24	0.00
AUDITOR	103.94	0.00	0.00	103.94	0.00
ATTORNEY GENERAL	316.74	18.77	0.00	297.97	0.00
AGRICULTURE	810.85	537.14	0.00	273.71	0.00
INSURANCE	402.52	0.00	0.00	146.52	257.00
CONSERVATION	1,385.89	0.00	0.00	1,385.89	0.00
ECONOMIC DEVELOPMENT	1,141.21	207.81	0.00	933.40	0.00
EDUCATION	2,244.84	648.99	0.00	1,595.85	0.00
HIGHER EDUCATION	23,278.40	1,537.78	5,145.00	15,592.62	1,003.00
HEALTH	1,497.25	94.73	0.00	1,402.52	0.00
HIGHWAYS	4,813.89	0.00	0.00	4,813.89	0.00
LABOR	1,498.26	765.12	0.00	733.14	0.00
MENTAL HEALTH	7,739.74	1,029.96	0.00	6,709.78	0.00
NATURAL RESOURCES	1,827.47	418.71	0.00	1,408.76	0.00
PUBLIC SAFETY	120,799.00	597.26	114,607.00	3,148.74	2,446.00
SOCIAL SERVICES	6,600.30	501.00	0.00	6,099.30	0.00
CORRECTIONS	9,255.63	1,258.36	0.00	7,997.27	0.00
Direct Billed	0.00	0.00	0.00	0.00	0.00
<b>Total</b>	<b>287,159.00</b>	<b>7,931.00</b>	<b>217,192.00</b>	<b>58,330.00</b>	<b>3,706.00</b>

STATE OF MISSOURI  
BOARD OF PUBLIC BUILDINGS I  
NATURE AND EXTENT OF SERVICES

The Board of Public Buildings operates and maintains the Buildings on Board of Public Buildings II and the following:

Fletcher Daniels State Office Building  
Springfield State Office Building  
Wainwright State Office Building  
Truman State Office Building  
Midtown State Office Building

OA pays the rent for departments occupying space in these buildings based on a cost per square foot.

Indirect costs and building operations cost attributable to the operation of the buildings are allocated based on usable number of square feet occupied.

**State of Missouri**  
**Statewide Cost Allocation Plan**  
**Schedule .2 - Costs To Be Allocated**  
**For Department BOARD OF PUBLIC BUILDINGS I**

	1st Allocation	2nd Allocation	Sub-Total	Total
Expenditures Per Financial Statement:	10,536,123.00			10,536,123.00
EQUIPMENT USE	93,437.00		93,437.00	
INFORMATION SERVICES		7,973.43	7,973.43	
ACCOUNTING		3,646.12	3,646.12	
PURCHASING		7,412.52	7,412.52	
TREASURER		123.43	123.43	
Total Allocated Additions:	93,437.00	19,155.50	112,592.50	112,592.50
Equipment Purchases	( 157,928.00)			
Building Depreciation	( 1,222,579.00)			
Equipment Depreciation	( 94,312.00)			
Land Improvement Depreciation	( 136,126.00)			
Other Income	( 488,257.00)			
Admin. Interest	( 2,707.00)			
Total Departmental Cost Adjustments:	( 2,101,909.00)			( 2,101,909.00)
Total To Be Allocated:	8,527,651.00	19,155.50		8,546,806.50

**State of Missouri**  
**Statewide Cost Allocation Plan**  
**Schedule .3 - Costs Allocated By Activity**  
**For Department BOARD OF PUBLIC BUILDINGS I**

	Total	General & Admin	FLETCHER DANIELS	SPRINGFIELD	WAINWRIGHT
<b>Salaries &amp; Benefits</b>					
Salaries & Wages	2,994,303.00	0.00	451,594.00	324,677.00	585,255.00
Fringe Benefits	1,155,968.00	0.00	190,874.00	118,077.00	216,676.00
<b>Other Expense &amp; Cost</b>					
Departmental Expenditures	6,385,852.00	0.00	1,186,837.00	757,753.00	1,000,300.00
<b>Departmental Totals</b>					
Total Expenditures	10,536,123.00	0.00	1,829,305.00	1,200,507.00	1,802,231.00
<b>Deductions</b>					
Total Deductions	0.00	0.00	0.00	0.00	0.00
<b>Cost Adjustments</b>					
Equipment Purchases	( 157,928.00)	0.00	( 10,224.00)	( 37,774.00)	( 8,301.00)
Building Depreciation	( 1,222,579.00)	0.00	( 263,536.00)	( 300,265.00)	( 200,344.00)
Equipment Depreciation	( 94,312.00)	0.00	( 31,104.00)	( 17,568.00)	( 13,399.00)
Land Improvement Depreciation	( 136,126.00)	0.00	( 40,311.00)	0.00	0.00
Other Income	( 488,257.00)	0.00	( 103,673.00)	( 55,983.00)	( 29,322.00)
Admin. Interest	( 2,707.00)	0.00	0.00	0.00	0.00
<b>Functional Cost</b>					
Functional Cost	8,434,214.00	0.00	1,380,457.00	788,917.00	1,550,865.00
<b>Allocation Step 1</b>					
Inbound- All Others	93,437.00	93,437.00	0.00	0.00	0.00
Reallocate Admin Costs		( 93,437.00)	15,293.11	8,739.91	17,181.01
1st Allocation	8,527,651.00	0.00	1,395,750.11	797,656.91	1,568,046.01
<b>Allocation Step 2</b>					
Inbound- All Others	19,155.50	19,155.50	0.00	0.00	0.00
Reallocate Admin Costs		( 19,155.50)	3,135.24	1,791.77	3,522.28
2nd Allocation	19,155.50	0.00	3,135.24	1,791.77	3,522.28
<b>Total For 13 BOARD OF PUBLIC</b>					
Total Allocated	8,546,806.50	0.00	1,398,885.35	799,448.68	1,571,568.29

**State of Missouri**  
**Statewide Cost Allocation Plan**  
**Schedule .3 - Costs Allocated By Activity**  
**For Department BOARD OF PUBLIC BUILDINGS I**

	TRUMAN	MIDTOWN
<b>Wages &amp; Benefits</b>		
Salaries & Wages	1,156,784.00	475,993.00
Fringe Benefits	438,856.00	191,485.00
<b>Other Expense &amp; Cost</b>		
Departmental Expenditures	3,014,541.00	426,421.00
<b>Departmental Totals</b>		
Total Expenditures	4,610,181.00	1,093,899.00
<b>Deductions</b>		
Total Deductions	0.00	0.00
<b>Cost Adjustments</b>		
Equipment Purchases	( 86,006.00)	( 15,623.00)
Building Depreciation	( 373,140.00)	( 85,294.00)
Equipment Depreciation	( 28,672.00)	( 3,569.00)
Land Improvement Depreciation	( 93,290.00)	( 2,525.00)
Other Income	( 285,781.00)	( 13,498.00)
Admin. Interest	( 2,707.00)	0.00
<b>Functional Cost</b>	<b>3,740,585.00</b>	<b>973,390.00</b>
<b>Allocation Step 1</b>		
Inbound- All Others	0.00	0.00
Reallocate Admin Costs	41,439.41	10,783.56
1st Allocation	3,782,024.41	984,173.56
<b>Allocation Step 2</b>		
Inbound- All Others	0.00	0.00
Reallocate Admin Costs	8,495.47	2,210.74
2nd Allocation	8,495.47	2,210.74
<b>Total For 13 BOARD OF PUBLIC</b>		
Total Allocated	3,790,519.88	986,384.30

**State of Missouri**  
**Statewide Cost Allocation Plan**  
**Schedule .4 - Detail Activity Allocations**  
**For Department BOARD OF PUBLIC BUILDINGS I**

## Activity - FLETCHER DANIELS

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Total Allocation - Step1	Total Allocation - Step2	Total Allocation - Total
ACTIVITIES MANAGEMENT	2,187	1.6340	22,807.13		22,807.13	51.23	22,858.36
MEASURER	385	0.2877	4,014.97		4,014.97	9.02	4,023.99
SECRETARY OF STATE	1,012	0.7561	10,553.64		10,553.64	23.71	10,577.35
REVENUE	17,235	12.8773	179,735.15		179,735.15	403.73	180,138.88
GOVERNOR	2,401	1.7939	25,038.82		25,038.82	56.24	25,095.06
GOVERNOR	639	0.4774	6,663.81		6,663.81	14.97	6,678.78
AUDITOR	1,911	1.4278	19,928.86		19,928.86	44.77	19,973.63
INSURANCE	1,220	0.9115	12,722.76		12,722.76	28.58	12,751.34
ECONOMIC DEVELOPMENT	5,341	3.9906	55,698.61		55,698.61	125.11	55,823.72
EDUCATION	2,442	1.8246	25,466.40		25,466.40	57.20	25,523.60
HEALTH	9,534	7.1234	99,425.30		99,425.30	223.34	99,648.64
PUBLIC SAFETY	4,450	3.3249	46,406.82		46,406.82	104.24	46,511.06
SOCIAL SERVICES	81,629	60.9901	851,267.81		851,267.81	1,912.19	853,180.00
ALL OTHER	3,454	2.5807	36,020.03		36,020.03	80.91	36,100.94
SubTotal	133,840	100.0000	1,395,750.11		1,395,750.11	3,135.24	1,398,885.35
TOTAL	133,840	100.0000	1,395,750.11		1,395,750.11	3,135.24	1,398,885.35

Allocation Basis: Square Footage of Building

Allocation Source: Facilities Management Records

**State of Missouri**  
**Statewide Cost Allocation Plan**  
**Schedule .4 - Detail Activity Allocations**  
**For Department BOARD OF PUBLIC BUILDINGS I**

## Activity - SPRINGFIELD

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Total Allocation - Step1	Total Allocation - Step2	Total Allocation - Total
FACILITIES MANAGEMENT	5,309	6.4966	51,820.37		51,820.37	116.40	51,936.77
SECRETARY OF STATE	1,407	1.7217	13,733.52		13,733.52	30.85	13,764.37
REVENUE	12,950	15.8468	126,403.05		126,403.05	283.94	126,686.99
GOVERNOR	493	0.6033	4,812.10		4,812.10	10.81	4,822.91
AUDITOR	2,108	2.5795	20,575.88		20,575.88	46.22	20,622.10
ATTORNEY GENERAL	4,547	5.5641	44,382.60		44,382.60	99.70	44,482.30
HEALTH	6,340	7.7582	61,883.81		61,883.81	139.01	62,022.82
MENTAL HEALTH	697	0.8529	6,803.31		6,803.31	15.28	6,818.59
PUBLIC SAFETY	3,381	4.1373	33,001.44		33,001.44	74.13	33,075.57
SOCIAL SERVICES	44,488	54.4396	434,240.83		434,240.83	975.43	435,216.26
SubTotal	81,720	100.0000	797,656.91		797,656.91	1,791.77	799,448.68
TOTAL	81,720	100.0000	797,656.91		797,656.91	1,791.77	799,448.68

Allocation Basis: Square Footage of Building

Allocation Source: Facilities Management Records



**State of Missouri**  
**Statewide Cost Allocation Plan**  
**Schedule .4 - Detail Activity Allocations**  
**For Department BOARD OF PUBLIC BUILDINGS I**

Activity - WAINWRIGHT

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Total Allocation - Step1	Total Allocation - Step2	Total Allocation - Total
FACILITIES MANAGEMENT	1,306	0.9116	14,293.87		14,293.87	32.11	14,325.98
TREASURER	463	0.3232	5,067.42		5,067.42	11.38	5,078.80
SECRETARY OF STATE	1,123	0.7838	12,290.97		12,290.97	27.61	12,318.58
REVENUE	1,123	0.7838	12,290.97		12,290.97	27.61	12,318.58
JUDICIARY	27,619	19.2777	302,283.55		302,283.55	679.02	302,962.57
GOVERNOR	2,615	1.8252	28,620.57		28,620.57	64.29	28,684.86
GOVERNOR	1,109	0.7741	12,137.74		12,137.74	27.26	12,165.00
ATTORNEY GENERAL	9,971	6.9596	109,130.28		109,130.28	245.14	109,375.42
INSURANCE	1,276	0.8906	13,965.52		13,965.52	31.37	13,996.89
ECONOMIC DEVELOPMENT	3,676	2.5658	40,232.97		40,232.97	90.37	40,323.34
HEALTH	15,513	10.8279	169,786.19		169,786.19	381.39	170,167.58
LABOR	12,176	8.4987	133,263.49		133,263.49	299.35	133,562.84
PUBLIC SAFETY	2,836	1.9795	31,039.36		31,039.36	69.72	31,109.08
SOCIAL SERVICES	50,824	35.4746	556,256.95		556,256.95	1,249.51	557,506.46
CORRECTIONS	11,639	8.1239	127,386.16		127,386.16	286.15	127,672.31
SubTotal	143,269	100.0000	1,568,046.01		1,568,046.01	3,522.28	1,571,568.29
TOTAL	143,269	100.0000	1,568,046.01		1,568,046.01	3,522.28	1,571,568.29

Allocation Basis: Square Footage of Building

Allocation Source: Facilities Management Records

**State of Missouri**  
**Statewide Cost Allocation Plan**  
**Schedule .4 - Detail Activity Allocations**  
**For Department BOARD OF PUBLIC BUILDINGS I**

## Activity - TRUMAN

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Total Allocation - Step1	Total Allocation - Step2	Total Allocation - Total
COMM. OF ADMIN.	13,189	2.5555	96,650.28		96,650.28	217.10	96,867.38
INFORMATION SERVICES	48,524	9.4021	355,588.66		355,588.66	798.75	356,387.41
ACCOUNTING	15,258	2.9564	111,812.15		111,812.15	251.16	112,063.31
FACILITIES MANAGEMENT	11,223	2.1746	82,243.26		82,243.26	184.74	82,428.00
DESIGN AND CONSTRUCTION	20,172	3.9086	147,822.39		147,822.39	332.05	148,154.44
PERSONNEL	19,131	3.7068	140,193.86		140,193.86	314.91	140,508.77
PURCHASING	11,747	2.2761	86,083.19		86,083.19	193.37	86,276.56
GENERAL SERVICES	11,541	2.2362	84,573.59		84,573.59	189.98	84,763.57
TREASURER	17,988	3.4854	131,817.85		131,817.85	296.10	132,113.95
SECURITY	3,161	0.6125	23,164.11		23,164.11	52.03	23,216.14
REVENUE	193,009	37.3977	1,414,388.98		1,414,388.98	3,177.11	1,417,566.09
AUDITOR	14,213	2.7539	104,154.27		104,154.27	233.96	104,388.23
INSURANCE	36,221	7.0182	265,431.06		265,431.06	596.23	266,027.29
ECONOMIC DEVELOPMENT	61,446	11.9059	450,282.34		450,282.34	1,011.46	451,293.80
HIGHWAYS	9,792	1.8973	71,756.73		71,756.73	161.19	71,917.92
PUBLIC SAFETY	18,722	3.6276	137,196.68		137,196.68	308.18	137,504.86
SOCIAL SERVICES	944	0.1829	6,917.74		6,917.74	15.54	6,933.28
ALL OTHER	9,818	1.9023	71,947.27		71,947.27	161.61	72,108.88
SubTotal	516,099	100.0000	3,782,024.41		3,782,024.41	8,495.47	3,790,519.88
TOTAL	516,099	100.0000	3,782,024.41		3,782,024.41	8,495.47	3,790,519.88

Allocation Basis: Square Footage of Building

Allocation Source: Facilities Management Records



All Monetary Values Are \$ Dollars

© 2005 MAXIMUS, INC.

**DRAFT**

Schedule 13.4.4

Page 1

**State of Missouri**  
**Statewide Cost Allocation Plan**  
**Schedule .4 - Detail Activity Allocations**  
**For Department BOARD OF PUBLIC BUILDINGS I**

Activity - MIDTOWN

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Total Allocation - Step1	Total Allocation - Step2	Total Allocation - Total
FACILITIES MANAGEMENT	1,920	2.0633	20,306.85		20,306.85	45.62	20,352.47
SOCIAL SERVICES	91,133	97.9367	963,866.71		963,866.71	2,165.12	966,031.83
SubTotal	93,053	100.0000	984,173.56		984,173.56	2,210.74	986,384.30
TOTAL	93,053	100.0000	984,173.56		984,173.56	2,210.74	986,384.30

Allocation Basis: Square Footage of Building  
Allocation Source: Facilities Management Records

**State of Missouri**  
**Statewide Cost Allocation Plan**  
**Schedule .5 - Allocation Summary**  
**For Department BOARD OF PUBLIC BUILDINGS I**

Receiving Department	Total	FLETCHER DANIELS	SPRINGFIELD	WAINWRIGHT	TRUMAN	MIDTOWN
COMM. OF ADMIN.	96,867.38	0.00	0.00	0.00	96,867.38	0.00
INFORMATION SERVICES	356,387.41	0.00	0.00	0.00	356,387.41	0.00
ACCOUNTING	112,063.31	0.00	0.00	0.00	112,063.31	0.00
FACILITIES MANAGEMENT	191,901.58	22,858.36	51,936.77	14,325.98	82,428.00	20,352.47
DESIGN AND CONSTRUCTION	148,154.44	0.00	0.00	0.00	148,154.44	0.00
PERSONNEL	140,508.77	0.00	0.00	0.00	140,508.77	0.00
PURCHASING	86,276.56	0.00	0.00	0.00	86,276.56	0.00
GENERAL SERVICES	84,763.57	0.00	0.00	0.00	84,763.57	0.00
TREASURER	141,216.74	4,023.99	0.00	5,078.80	132,113.95	0.00
SECRETARY OF STATE	36,660.30	10,577.35	13,764.37	12,318.58	0.00	0.00
SECURITY	23,216.14	0.00	0.00	0.00	23,216.14	0.00
REVENUE	1,736,710.54	180,138.88	126,686.99	12,318.58	1,417,566.09	0.00
JUDICIARY	302,962.57	0.00	0.00	302,962.57	0.00	0.00
GOVERNOR	58,602.83	25,095.06	4,822.91	28,684.86	0.00	0.00
LT. GOVERNOR	18,843.78	6,678.78	0.00	12,165.00	0.00	0.00
AUDITOR	144,983.96	19,973.63	20,622.10	0.00	104,388.23	0.00
ATTORNEY GENERAL	153,857.72	0.00	44,482.30	109,375.42	0.00	0.00
INSURANCE	292,775.52	12,751.34	0.00	13,996.89	266,027.29	0.00
ECONOMIC DEVELOPMENT	547,440.86	55,823.72	0.00	40,323.34	451,293.80	0.00
EDUCATION	25,523.60	25,523.60	0.00	0.00	0.00	0.00
HEALTH	331,839.04	99,648.64	62,022.82	170,167.58	0.00	0.00
HIGHWAYS	71,917.92	0.00	0.00	0.00	71,917.92	0.00
LABOR	133,562.84	0.00	0.00	133,562.84	0.00	0.00
MENTAL HEALTH	6,818.59	0.00	6,818.59	0.00	0.00	0.00
PUBLIC SAFETY	248,200.57	46,511.06	33,075.57	31,109.08	137,504.86	0.00
SOCIAL SERVICES	2,818,867.83	853,180.00	435,216.26	557,506.46	6,933.28	966,031.83
CORRECTIONS	127,672.31	0.00	0.00	127,672.31	0.00	0.00
ALL OTHER	108,209.82	36,100.94	0.00	0.00	72,108.88	0.00
Direct Billed	0.00	0.00	0.00	0.00	0.00	0.00
Total	8,546,806.50	1,398,885.35	799,448.68	1,571,568.29	3,790,519.88	986,384.30

STATE OF MISSOURI  
BOARD OF PUBLIC BUILDINGS II  
NATURE AND EXTENT OF SERVICES

The Board of Public Buildings operates and maintains the buildings on Board of Public Buildings I and the following:

St. Joseph Office Building  
Kirkpatrick Information Center  
Mill Creek Building

OA pays the rent for departments occupying space in these buildings based on a cost per square foot.

Indirect costs and building operations costs attributable to the operation of the buildings are allocated based on usable number of square feet occupied.

**State of Missouri**  
**Statewide Cost Allocation Plan**  
**Schedule .2 - Costs To Be Allocated**  
**For Department BOARD OF PUBLIC BUILDINGS II**

	1st Allocation	2nd Allocation	Sub-Total	Total
Expenditures Per Financial Statement:	2,347,987.00			2,347,987.00
EQUIPMENT USE	10,525.00		10,525.00	
INFORMATION SERVICES		2,428.02	2,428.02	
ACCOUNTING		1,120.33	1,120.33	
PURCHASING		1,539.65	1,539.65	
TREASURER		37.59	37.59	
Total Allocated Additions:	10,525.00	5,125.59	15,650.59	15,650.59
Equipment Purchases	( 11,610.00)			
Building Depreciation	( 429,839.00)			
Equipment Depreciation	( 14,694.00)			
Land Improvement Depreciation	( 17,156.00)			
Other Income	( 125,341.00)			
Admin. Interest	( 2,023.00)			
Total Departmental Cost Adjustments:	( 600,663.00)			( 600,663.00)
Total To Be Allocated:	1,757,849.00	5,125.59		1,762,974.59

**State of Missouri**  
**Statewide Cost Allocation Plan**  
**Schedule .3 - Costs Allocated By Activity**  
**For Department BOARD OF PUBLIC BUILDINGS II**

	Total	General & Admin	ST JOSEPH	KIRKPATRICK INFO. CENTER	MILL CREEK
<b>Wages &amp; Benefits</b>					
Salaries & Wages	584,086.00	0.00	142,286.00	361,272.00	80,528.00
Fringe Benefits	250,492.00	0.00	66,141.00	153,638.00	30,713.00
<b>Other Expense &amp; Cost</b>					
Departmental Expenditures	1,513,409.00	0.00	276,433.00	771,079.00	465,897.00
<b>Departmental Totals</b>					
Total Expenditures	2,347,987.00	0.00	484,860.00	1,285,989.00	577,138.00
<b>Deductions</b>					
Total Deductions	0.00	0.00	0.00	0.00	0.00
<b>Cost Adjustments</b>					
Equipment Purchases	( 11,610.00)	0.00	( 3,629.00)	( 3,666.00)	( 4,315.00)
Building Depreciation	( 429,839.00)	0.00	( 36,887.00)	( 194,426.00)	( 198,526.00)
Equipment Depreciation	( 14,694.00)	0.00	( 8,260.00)	0.00	( 6,434.00)
Land Improvement Depreciation	( 17,156.00)	0.00	0.00	( 16,179.00)	( 977.00)
Other Income	( 125,341.00)	0.00	( 27,690.00)	( 76,620.00)	( 21,031.00)
Admin. Interest	( 2,023.00)	0.00	( 204.00)	( 1,819.00)	0.00
<b>Functional Cost</b>	1,747,324.00	0.00	408,190.00	993,279.00	345,855.00
<b>Allocation Step 1</b>					
Inbound- All Others	10,525.00	10,525.00	0.00	0.00	0.00
Reallocate Admin Costs		( 10,525.00)	2,458.73	5,983.01	2,083.26
1st Allocation	1,757,849.00	0.00	410,648.73	999,262.01	347,938.26
<b>Allocation Step 2</b>					
Inbound- All Others	5,125.59	5,125.59	0.00	0.00	0.00
Reallocate Admin Costs		( 5,125.59)	1,197.38	2,913.68	1,014.53
2nd Allocation	5,125.59	0.00	1,197.38	2,913.68	1,014.53
<b>Total For 14 BOARD OF PUBLIC</b>					
Total Allocated	1,762,974.59	0.00	411,846.11	1,002,175.69	348,952.79

**State of Missouri**  
**Statewide Cost Allocation Plan**  
**Schedule .4 - Detail Activity Allocations**  
**For Department BOARD OF PUBLIC BUILDINGS II**

Activity - ST JOSEPH

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Total Allocation - Step1	Total Allocation - Step2	Total Allocation - Total
FACILITIES MANAGEMENT	1,851	5.4957	22,567.94		22,567.94	65.80	22,633.74
REVENUE	5,797	17.2115	70,678.74		70,678.74	206.09	70,884.83
EDUCATION	3,143	9.3317	38,320.39		38,320.39	111.74	38,432.13
HEALTH	2,680	7.9570	32,675.35		32,675.35	95.28	32,770.63
LABOR	1,848	5.4868	22,531.36		22,531.36	65.70	22,597.06
PUBLIC SAFETY	1,580	4.6911	19,263.83		19,263.83	56.17	19,320.00
SOCIAL SERVICES	16,782	49.8262	204,611.12		204,611.12	596.60	205,207.72
SubTotal	33,681	100.0000	410,648.73		410,648.73	1,197.38	411,846.11
TOTAL	33,681	100.0000	410,648.73		410,648.73	1,197.38	411,846.11

Allocation Basis: Square Footage of Building

Allocation Source: Facilities Management Records



State of Missouri  
Statewide Cost Allocation Plan  
Schedule .4 - Detail Activity Allocations  
For Department BOARD OF PUBLIC BUILDINGS II

Activity - KIRKPATRICK INFO. CENTER

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Total Allocation - Step1	Total Allocation - Step2	Total Allocation - Total
FACILITIES MANAGEMENT	1,547	1.1576	11,566.99		11,566.99	33.73	11,600.72
SECRETARY OF STATE	132,097	98.8424	987,695.02		987,695.02	2,879.95	990,574.97
SubTotal	133,644	100.0000	999,262.01		999,262.01	2,913.68	1,002,175.69
TOTAL	133,644	100.0000	999,262.01		999,262.01	2,913.68	1,002,175.69

Allocation Basis: Square Footage of Building  
Allocation Source: Facilities Management Records

**State of Missouri**  
**Statewide Cost Allocation Plan**  
**Schedule .4 - Detail Activity Allocations**  
**For Department BOARD OF PUBLIC BUILDINGS II**

Activity - MILL CREEK

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Total Allocation - Step1	Total Allocation - Step2	Total Allocation - Total
HEALTH	16,944	31.4968	109,589.30		109,589.30	319.54	109,908.84
CORRECTIONS	36,852	68.5032	238,348.96		238,348.96	694.99	239,043.95
SubTotal	53,796	100.0000	347,938.26		347,938.26	1,014.53	348,952.79
TOTAL	53,796	100.0000	347,938.26		347,938.26	1,014.53	348,952.79

Allocation Basis: Square Footage of Building

Allocation Source: Facilities Management Records

**State of Missouri**  
**Statewide Cost Allocation Plan**  
**Schedule .5 - Allocation Summary**  
**For Department BOARD OF PUBLIC BUILDINGS II**

Receiving Department	Total	ST JOSEPH	KIRKPATRICK INFO.	MILL CREEK
FACILITIES MANAGEMENT	34,234.46	22,633.74	11,600.72	0.00
SECRETARY OF STATE	990,574.97	0.00	990,574.97	0.00
REVENUE	70,884.83	70,884.83	0.00	0.00
EDUCATION	38,432.13	38,432.13	0.00	0.00
HEALTH	142,679.47	32,770.63	0.00	109,908.84
LABOR	22,597.06	22,597.06	0.00	0.00
PUBLIC SAFETY	19,320.00	19,320.00	0.00	0.00
SOCIAL SERVICES	205,207.72	205,207.72	0.00	0.00
CORRECTIONS	239,043.95	0.00	0.00	239,043.95
Direct Billed	0.00	0.00	0.00	0.00
Total	1,762,974.59	411,846.11	1,002,175.69	348,952.79

STATE OF MISSOURI  
COMMISSIONER OF ADMINISTRATION  
NATURE AND EXTENT OF SERVICES

The Commissioner of Administration is responsible for providing services to other State agencies including:

Accounting  
Budget/Planning  
Information Services  
Design and Construction  
Personnel  
Purchasing  
General Services  
Facilities Management  
Board of Public Buildings

Departmental. Costs of the Office of the Commissioner including departmental personnel and budget services are allocated to units within the department based on the average number of employees in each division.

Office Automation. Administrative costs associated with Office Automation projects benefiting divisions of the Office of Administration are allocated to each division based on the number of workstations located there in FY 2004.

Section II. These costs are disallowed and are allocated to "All Other".

The salary and expenses of the Commissioner of Administration and her secretary are disallowed as general government.

**State of Missouri**  
**Statewide Cost Allocation Plan**  
**Schedule .2 - Costs To Be Allocated**  
**For Department COMM. OF ADMIN.**

	1st Allocation	2nd Allocation	Sub-Total	Total
Expenditures Per Financial Statement:	3,864,882.00			3,864,882.00
BUILDING USE I	53,785.13		53,785.13	
BUILDING USE II	2,248.39		2,248.39	
EQUIPMENT USE	27,946.84		27,946.84	
RETIREMENT/GROUP INSURANCE	490,572.94		490,572.94	
OASDHI	137,404.00		137,404.00	
WORKER'S COMPENSATION	192,873.13		192,873.13	
INSURANCE	826.45		826.45	
BOARD OF PUBLIC BUILDINGS I	96,650.28	217.10	96,867.38	
COMM. OF ADMIN.		190,575.25	190,575.25	
INFORMATION SERVICES		510,624.28	510,624.28	
BUDGET AND PLANNING		248,439.28	248,439.28	
ACCOUNTING		2,767.45	2,767.45	
FACILITIES MANAGEMENT		31,001.51	31,001.51	
PERSONNEL		89,370.44	89,370.44	
PURCHASING		3,291.79	3,291.79	
GENERAL SERVICES		25,955.28	25,955.28	
TREASURER		92.93	92.93	
SECRETARY OF STATE		516,729.98	516,729.98	
SECURITY		14,519.02	14,519.02	
REVENUE		3,750.21	3,750.21	
Total Allocated Additions:	1,002,307.16	1,637,334.52	2,639,641.68	2,639,641.68
Capital Outlay	( 121,711.00)			
GR Cost Reimbursement	( 13,550.00)			
Total Departmental Cost Adjustments:	( 135,261.00)			( 135,261.00)
Total To Be Allocated:	4,731,928.16	1,637,334.52		6,369,262.68

**State of Missouri**  
**Statewide Cost Allocation Plan**  
**Schedule .3 - Costs Allocated By Activity**  
**For Department COMM. OF ADMIN.**

	Total	General & Admin	DEPARTMENTAL	OFFICE AUTOMATION	SECTION II
Pages & Benefits					
Salaries & Wages	2,490,275.00	0.00	1,438,718.00	388,292.00	513,661.00
Other Expense & Cost					
Departmental Expenditures	1,374,607.00	0.00	692,229.00	128,353.00	482,044.00
Departmental Totals					
Total Expenditures	3,864,882.00	0.00	2,130,947.00	516,645.00	995,705.00
Deductions					
Total Deductions	0.00	0.00	0.00	0.00	0.00
Cost Adjustments					
Capital Outlay	( 121,711.00)	0.00	( 32,827.00)	( 14,234.00)	( 71,237.00)
GR Cost Reimbursement	( 13,550.00)	0.00	( 7,828.00)	( 2,113.00)	( 2,795.00)
Functional Cost	3,729,621.00	0.00	2,090,292.00	500,298.00	921,673.00
Allocation Step 1					
Inbound- All Others	1,002,307.16	1,002,307.16	0.00	0.00	0.00
Reallocate Admin Costs		( 1,002,307.16)	561,750.06	134,451.49	247,692.15
1st Allocation	4,731,928.16	0.00	2,652,042.06	634,749.49	1,169,365.15
Allocation Step 2					
Inbound- All Others	1,637,334.52	1,637,334.52	0.00	0.00	0.00
Reallocate Admin Costs		( 1,637,334.52)	917,655.59	219,635.33	404,621.38
2nd Allocation	1,637,334.52	0.00	917,655.59	219,635.33	404,621.38
Total For 15 COMM. OF ADMIN.					
Total Allocated	6,369,262.68	0.00	3,569,697.65	854,384.82	1,573,986.53

**State of Missouri**  
**Statewide Cost Allocation Plan**  
**Schedule .3 - Costs Allocated By Activity**  
**For Department COMM. OF ADMIN.**

GENERAL GOV'T	
<b>Wages &amp; Benefits</b>	
Salaries & Wages	149,604.00
<b>Other Expense &amp; Cost</b>	
Departmental Expenditures	71,981.00
<b>Departmental Totals</b>	
Total Expenditures	221,585.00
<b>Deductions</b>	
Total Deductions	0.00
<b>Cost Adjustments</b>	
Capital Outlay	( 3,413.00)
GR Cost Reimbursement	( 814.00)
<b>Functional Cost</b>	
	217,358.00
<b>Allocation Step 1</b>	
Inbound- All Others	0.00
Reallocate Admin Costs	58,413.46
1st Allocation	275,771.46
<b>Allocation Step 2</b>	
Inbound- All Others	0.00
Reallocate Admin Costs	95,422.22
2nd Allocation	95,422.22
<b>Total For 15 COMM. OF ADMIN.</b>	
Total Allocated	371,193.68

State of Missouri  
Statewide Cost Allocation Plan  
Schedule .4 - Detail Activity Allocations  
For Department COMM. OF ADMIN.

Activity - DEPARTMENTAL

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Total Allocation - Step1	Total Allocation - Step2	Total Allocation - Total
COMM. OF ADMIN.	496	5.9976	159,058.40		159,058.40		159,058.40
INFORMATION SERVICES	1,490	18.0169	477,816.54		477,816.54	175,882.02	653,698.56
BUDGET AND PLANNING	312	3.7727	100,052.85		100,052.85	36,828.99	136,881.84
ACCOUNTING	442	5.3446	141,741.54		141,741.54	52,174.40	193,915.94
FACILITIES MANAGEMENT	2,183	26.3967	700,049.30		700,049.30	257,684.85	957,734.15
DESIGN AND CONSTRUCTION	788	9.5284	252,697.60		252,697.60	93,016.80	345,714.40
PERSONNEL	750	9.0689	240,511.68		240,511.68	88,531.22	329,042.90
PURCHASING	514	6.2152	164,830.67		164,830.67	60,673.40	225,504.07
GENERAL SERVICES	803	9.7098	257,507.82		257,507.82	94,787.43	352,295.25
ALL OTHER	492	5.9492	157,775.66		157,775.66	58,076.48	215,852.14
SubTotal	8,270	100.0000	2,652,042.06		2,652,042.06	917,655.59	3,569,697.65
TOTAL	8,270	100.0000	2,652,042.06		2,652,042.06	917,655.59	3,569,697.65

Allocation Basis: Average Number of OA Employees, FY 2004  
Allocation Source: HR Query "Number of OA Employees"



**State of Missouri**  
**Statewide Cost Allocation Plan**  
**Schedule .4 - Detail Activity Allocations**  
**For Department COMM. OF ADMIN.**

## Activity - OFFICE AUTOMATION

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Total Allocation - Step1	Total Allocation - Step2	Total Allocation - Total
COMM. OF ADMIN.	50	4.9652	31,516.85		31,516.85		31,516.85
INFORMATION SERVICES	309	30.6851	194,774.18		194,774.18	70,916.73	265,690.91
BUDGET AND PLANNING	29	2.8798	18,279.78		18,279.78	6,655.62	24,935.40
ACCOUNTING	51	5.0645	32,147.19		32,147.19	11,704.70	43,851.89
FACILITIES MANAGEMENT	137	13.6048	86,356.19		86,356.19	31,442.05	117,798.24
DESIGN AND CONSTRUCTION	94	9.3347	59,251.69		59,251.69	21,573.38	80,825.07
PERSONNEL	102	10.1291	64,294.39		64,294.39	23,409.41	87,703.80
PURCHASING	58	5.7597	36,559.55		36,559.55	13,311.23	49,870.78
GENERAL SERVICES	94	9.3347	59,251.69		59,251.69	21,573.38	80,825.07
GOVERNOR	38	3.7736	23,952.81		23,952.81	8,721.15	32,673.96
LT. GOVERNOR	12	1.1917	7,564.04		7,564.04	2,754.05	10,318.09
ALL OTHER	33	3.2771	20,801.13		20,801.13	7,573.63	28,374.76
SubTotal	1,007	100.0000	634,749.49		634,749.49	219,635.33	854,384.82
TOTAL	1,007	100.0000	634,749.49		634,749.49	219,635.33	854,384.82

Allocation Basis: Number of Devices by Division

Allocation Source: Office Automation Records

**State of Missouri**  
**Statewide Cost Allocation Plan**  
**Schedule .4 - Detail Activity Allocations**  
**For Department COMM. OF ADMIN.**

Activity - SECTION II

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Total Allocation - Step1	Total Allocation - Step2	Total Allocation - Total
ALL OTHER	100	100.0000	1,169,365.15		1,169,365.15	404,621.38	1,573,986.53
SubTotal	100	100.0000	1,169,365.15		1,169,365.15	404,621.38	1,573,986.53
TOTAL	100	100.0000	1,169,365.15		1,169,365.15	404,621.38	1,573,986.53

Allocation Basis: Disallowed Portion  
Allocation Source: Disallowed Portion

**State of Missouri**  
**Statewide Cost Allocation Plan**  
**Schedule .4 - Detail Activity Allocations**  
**For Department COMM. OF ADMIN.**

## Activity - GENERAL GOV'T

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Total Allocation - Step1	Total Allocation - Step2	Total Allocation - Total
ALL OTHER	100	100.0000	275,771.46		275,771.46	95,422.22	371,193.68
SubTotal	100	100.0000	275,771.46		275,771.46	95,422.22	371,193.68
TOTAL	100	100.0000	275,771.46		275,771.46	95,422.22	371,193.68

Allocation Basis: Disallowed Portion

Allocation Source: Disallowed Portion

State of Missouri  
Statewide Cost Allocation Plan  
Schedule .5 - Allocation Summary  
For Department COMM. OF ADMIN.

Receiving Department	Total	DEPARTMENTAL	OFFICE AUTOMATION	SECTION II	GENERAL GOV'T
COMM. OF ADMIN.	190,575.25	159,058.40	31,516.85	0.00	0.00
INFORMATION SERVICES	919,389.47	653,698.56	265,690.91	0.00	0.00
BUDGET AND PLANNING	161,817.24	136,881.84	24,935.40	0.00	0.00
ACCOUNTING	237,767.83	193,915.94	43,851.89	0.00	0.00
FACILITIES MANAGEMENT	1,075,532.39	957,734.15	117,798.24	0.00	0.00
DESIGN AND CONSTRUCTION	426,539.47	345,714.40	80,825.07	0.00	0.00
PERSONNEL	416,746.70	329,042.90	87,703.80	0.00	0.00
PURCHASING	275,374.85	225,504.07	49,870.78	0.00	0.00
GENERAL SERVICES	433,120.32	352,295.25	80,825.07	0.00	0.00
GOVERNOR	32,673.96	0.00	32,673.96	0.00	0.00
LT. GOVERNOR	10,318.09	0.00	10,318.09	0.00	0.00
ALL OTHER	2,189,407.11	215,852.14	28,374.76	1,573,986.53	371,193.68
Direct Billed	0.00	0.00	0.00	0.00	0.00
Total	6,369,262.68	3,569,697.65	854,384.82	1,573,986.53	371,193.68

STATE OF MISSOURI  
INFORMATION SERVICES  
NATURE AND EXTENT OF SERVICES

The costs of State data processing services and telecommunications are included in this function. Most of the expenses of these services are included in the Section II sub-pool. The general and administration costs are allocated to each sub-pool based on functional cost (allowable expenses) on Schedule 16.3. These costs are from the Finance and Administration organization code.

Costs have been functionalized and allocated as follows:

System Development. Costs of developing Statewide systems operated by the Office of Administration have been allocated to the division operating each system.

Systems Development - SAM II. Beginning in FY 2000, SAM II costs are included here. They were previously picked up in the Budget and Planning SWCAP section under the Systems Development cost pool. \$30,000,000 of FY 1999 and 2000 SAM II actual costs are being capitalized evenly over 5 years from FY 2000 through 2004 and have been allocated to each division based on number of payment documents and paychecks processed.

Section II. These costs are disallowed and are allocated to "All Other".

**State of Missouri**  
**Statewide Cost Allocation Plan**  
**Schedule .2 - Costs To Be Allocated**  
**For Department INFORMATION SERVICES**

	1st Allocation	2nd Allocation	Sub-Total	Total
Expenditures Per Financial Statement:	64,462,295.00			64,462,295.00
BUILDING USE I	178,567.16		178,567.16	
BUILDING USE II	8,224.47		8,224.47	
EQUIPMENT USE	201,638.95		201,638.95	
RETIREMENT/GROUP INSURANCE	649,400.11		649,400.11	
OASDHI	139,550.00		139,550.00	
UNEMPLOYMENT COMPENSATION	4,472.00		4,472.00	
BOARD OF PUBLIC BUILDINGS I	355,588.66	798.75	356,387.41	
COMM. OF ADMIN.	672,590.72	246,798.75	919,389.47	
INFORMATION SERVICES		1,434,924.88	1,434,924.88	
ACCOUNTING		13,739.55	13,739.55	
FACILITIES MANAGEMENT		33,965.25	33,965.25	
PURCHASING		61,889.56	61,889.56	
GENERAL SERVICES		10,097.43	10,097.43	
TREASURER		457.67	457.67	
SECURITY		47,041.61	47,041.61	
Total Allocated Additions:	2,210,032.07	1,849,713.45	4,059,745.52	4,059,745.52
Capital Outlay - Departmental	( 773,683.00)			
Capital Outlay - G & A	( 1,630,277.00)			
GR Cost Reimbursement	( 66,654.00)			
Total Departmental Cost Adjustments:	( 2,470,614.00)			( 2,470,614.00)
Total To Be Allocated:	64,201,713.07	1,849,713.45		66,051,426.52

**State of Missouri**  
**Statewide Cost Allocation Plan**  
**Schedule .3 - Costs Allocated By Activity**  
**For Department INFORMATION SERVICES**

	Total	General & Admin	SYSTEM DEVELOPMENT	SYSTEM DEVELOP. SAM II	SECTION II
<b>Wages &amp; Benefits</b>					
Salaries & Wages	6,360,490.00	0.00	1,567,374.00	0.00	4,793,116.00
<b>Other Expense &amp; Cost</b>					
Departmental Expenditures	47,815,177.00	0.00	661,840.00	0.00	47,153,337.00
General and Administrative	4,286,628.00	0.00	1,056,326.00	0.00	3,230,302.00
Depreciation on SAM II	6,000,000.00	0.00	0.00	6,000,000.00	0.00
<b>Departmental Totals</b>					
Total Expenditures	64,462,295.00	0.00	3,285,540.00	6,000,000.00	55,176,755.00
<b>Deductions</b>					
Total Deductions	0.00	0.00	0.00	0.00	0.00
<b>Cost Adjustments</b>					
Capital Outlay - Departmental	( 773,683.00)	0.00	( 291,849.00)	0.00	( 481,834.00)
Capital Outlay - G & A	( 1,630,277.00)	0.00	( 401,738.00)	0.00	( 1,228,539.00)
GR Cost Reimbursement	( 66,654.00)	0.00	( 16,425.00)	0.00	( 50,229.00)
<b>Functional Cost</b>	61,991,681.00	0.00	2,575,528.00	6,000,000.00	53,416,153.00
<b>Allocation Step 1</b>					
Inbound- All Others	2,210,032.07	2,210,032.07	0.00	0.00	0.00
Reallocate Admin Costs		( 2,210,032.07)	91,817.99	213,902.37	1,904,311.71
1st Allocation	64,201,713.07	0.00	2,667,345.99	6,213,902.37	55,320,464.71
<b>Allocation Step 2</b>					
Inbound- All Others	1,849,713.45	1,849,713.45	0.00	0.00	0.00
Reallocate Admin Costs		( 1,849,713.45)	76,848.19	179,028.22	1,593,837.04
2nd Allocation	1,849,713.45	0.00	76,848.19	179,028.22	1,593,837.04
<b>Total For 16 INFORMATION</b>					
Total Allocated	66,051,426.52	0.00	2,744,194.18	6,392,930.59	56,914,301.75

**State of Missouri**  
**Statewide Cost Allocation Plan**  
**Schedule .4 - Detail Activity Allocations**  
**For Department INFORMATION SERVICES**

Activity - SYSTEM DEVELOPMENT

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Total Allocation - Step1	Total Allocation - Step2	Total Allocation - Total
ADM. OF ADMIN.	10,506	18.9185	504,621.34		504,621.34		504,621.34
INFORMATION SERVICES	29,259	52.6875	1,405,360.38		1,405,360.38		1,405,360.38
BUDGET AND PLANNING	97	0.1747	4,659.08		4,659.08	472.75	5,131.83
ACCOUNTING	231	0.4160	11,095.33		11,095.33	1,125.82	12,221.15
ACTIVITIES MANAGEMENT	1,363	2.4544	65,467.23		65,467.23	6,642.83	72,110.06
DESIGN AND CONSTRUCTION	15	0.0270	720.48		720.48	73.10	793.58
PERSONNEL	8,849	15.9347	425,032.75		425,032.75	43,127.19	468,159.94
PURCHASING	1,252	2.2545	60,135.72		60,135.72	6,101.85	66,237.57
GENERAL SERVICES	3,600	6.4826	172,914.22		172,914.22	17,545.25	190,459.47
ALL OTHER	361	0.6501	17,339.46		17,339.46	1,759.40	19,098.86
SubTotal	55,533	100.0000	2,667,345.99		2,667,345.99	76,848.19	2,744,194.18
TOTAL	55,533	100.0000	2,667,345.99		2,667,345.99	76,848.19	2,744,194.18

Allocation Basis: System Development Hours for FY 2004

Allocation Source: Systems and Programming Project Summary



**State of Missouri**  
**Statewide Cost Allocation Plan**  
**Schedule .4 - Detail Activity Allocations**  
**For Department INFORMATION SERVICES**

## Activity - SYSTEM DEVELOP. SAM II

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Total Allocation - Step1	Total Allocation - Step2	Total Allocation - Total
BOARD OF PUBLIC BUILDINGS I	5,402	0.1283	7,973.43		7,973.43		7,973.43
BOARD OF PUBLIC BUILDINGS II	1,645	0.0391	2,428.02		2,428.02		2,428.02
COMM. OF ADMIN.	4,067	0.0966	6,002.94		6,002.94		6,002.94
INFORMATION SERVICES	20,030	0.4758	29,564.50		29,564.50		29,564.50
BUDGET AND PLANNING	907	0.0215	1,338.72		1,338.72	38.86	1,377.58
ACCOUNTING	1,847	0.0439	2,726.16		2,726.16	79.13	2,805.29
FACILITIES MANAGEMENT	7,056	0.1676	10,414.75		10,414.75	302.29	10,717.04
DESIGN AND CONSTRUCTION	5,259	0.1249	7,762.34		7,762.34	225.31	7,987.65
PERSONNEL	2,491	0.0592	3,676.77		3,676.77	106.72	3,783.49
PURCHASING	2,889	0.0686	4,264.17		4,264.17	123.77	4,387.94
GENERAL SERVICES	55,790	1.3252	82,346.63		82,346.63	2,390.16	84,736.79
TREASURER	21,877	0.5197	32,290.67		32,290.67	937.26	33,227.93
SECRETARY OF STATE	18,357	0.4360	27,095.10		27,095.10	786.45	27,881.55
SECURITY	1,039	0.0247	1,533.59		1,533.59	44.51	1,578.10
REVENUE	156,170	3.7096	230,508.56		230,508.56	6,690.66	237,199.22
LEGISLATURE	25,203	0.5987	37,199.90		37,199.90	1,079.75	38,279.65
JUDICIARY	108,311	2.5728	159,868.17		159,868.17	4,640.28	164,508.45
GOVERNOR	1,763	0.0419	2,602.20		2,602.20	75.53	2,677.73
LT. GOVERNOR	352	0.0084	519.54		519.54	15.08	534.62
AUDITOR	5,176	0.1229	7,639.81		7,639.81	221.75	7,861.56
ATTORNEY GENERAL	19,600	0.4656	28,929.82		28,929.82	839.71	29,769.53
AGRICULTURE	33,396	0.7933	49,292.84		49,292.84	1,430.76	50,723.60
INSURANCE	10,651	0.2530	15,720.99		15,720.99	456.31	16,177.30
CONSERVATION	149,969	3.5623	221,355.79		221,355.79	6,425.00	227,780.79
ECONOMIC DEVELOPMENT	91,807	2.1807	135,508.12		135,508.12	3,933.21	139,441.33
EDUCATION	573,593	13.6248	846,629.28		846,629.28	24,573.96	871,203.24
HIGHER EDUCATION	9,128	0.2168	13,473.05		13,473.05	391.06	13,864.11
HEALTH	253,132	6.0127	373,625.48		373,625.48	10,844.72	384,470.20
HIGHWAYS	918,559	21.8186	1,355,802.79		1,355,802.79	39,353.04	1,395,155.83
LABOR	81,179	1.9283	119,821.06		119,821.06	3,477.88	123,298.94
MENTAL HEALTH	304,862	7.2415	449,979.49		449,979.49	13,060.94	463,040.43
NATURAL RESOURCES	210,972	5.0113	311,396.92		311,396.92	9,038.49	320,435.41

State of Missouri  
Statewide Cost Allocation Plan  
Schedule .4 - Detail Activity Allocations  
For Department INFORMATION SERVICES

Activity - SYSTEM DEVELOP. SAM II

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Total Allocation - Step1	Total Allocation - Step2	Total Allocation - Total
PUBLIC SAFETY	186,753	4.4360	275,649.39		275,649.39	8,000.90	283,650.29
SOCIAL SERVICES	483,679	11.4890	713,915.31		713,915.31	20,721.85	734,637.16
CORRECTIONS	433,697	10.3018	640,141.31		640,141.31	18,580.51	658,721.82
ALL OTHER	3,323	0.0789	4,904.76		4,904.76	142.37	5,047.13
SubTotal	4,209,931	100.0000	6,213,902.37		6,213,902.37	179,028.22	6,392,930.59
TOTAL	4,209,931	100.0000	6,213,902.37		6,213,902.37	179,028.22	6,392,930.59

Allocation Basis: Number of PV Documents by Agency and Number of Paychecks, FY 2004  
Allocation Source: Access Queries from SAMII Data Warehouse-Financial and HR

**State of Missouri**  
**Statewide Cost Allocation Plan**  
**Schedule .4 - Detail Activity Allocations**  
**For Department INFORMATION SERVICES**

## Activity - SECTION II

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Total Allocation - Step1	Total Allocation - Step2	Total Allocation - Total
ALL OTHER	100	100.0000	55,320,464.71		55,320,464.71	1,593,837.04	56,914,301.75
SubTotal	100	100.0000	55,320,464.71		55,320,464.71	1,593,837.04	56,914,301.75
TOTAL	100	100.0000	55,320,464.71		55,320,464.71	1,593,837.04	56,914,301.75

Allocation Basis: Disallowed Portion

Allocation Source: Disallowed Portion

**State of Missouri**  
**Statewide Cost Allocation Plan**  
**Schedule .5 - Allocation Summary**  
**For Department INFORMATION SERVICES**

Receiving Department	Total	SYSTEM DEVELOPMENT	SYSTEM DEVELOP. SAM II	SECTION II
BOARD OF PUBLIC BUILDINGS I	7,973.43	0.00	7,973.43	0.00
BOARD OF PUBLIC BUILDINGS II	2,428.02	0.00	2,428.02	0.00
COMM. OF ADMIN.	510,624.28	504,621.34	6,002.94	0.00
INFORMATION SERVICES	1,434,924.88	1,405,360.38	29,564.50	0.00
BUDGET AND PLANNING	6,509.41	5,131.83	1,377.58	0.00
ACCOUNTING	15,026.44	12,221.15	2,805.29	0.00
FACILITIES MANAGEMENT	82,827.10	72,110.06	10,717.04	0.00
DESIGN AND CONSTRUCTION	8,781.23	793.58	7,987.65	0.00
PERSONNEL	471,943.43	468,159.94	3,783.49	0.00
PURCHASING	70,625.51	66,237.57	4,387.94	0.00
GENERAL SERVICES	275,196.26	190,459.47	84,736.79	0.00
TREASURER	33,227.93	0.00	33,227.93	0.00
SECRETARY OF STATE	27,881.55	0.00	27,881.55	0.00
SECURITY	1,578.10	0.00	1,578.10	0.00
REVENUE	237,199.22	0.00	237,199.22	0.00
LEGISLATURE	38,279.65	0.00	38,279.65	0.00
JUDICIARY	164,508.45	0.00	164,508.45	0.00
GOVERNOR	2,677.73	0.00	2,677.73	0.00
LT. GOVERNOR	534.62	0.00	534.62	0.00
AUDITOR	7,861.56	0.00	7,861.56	0.00
ATTORNEY GENERAL	29,769.53	0.00	29,769.53	0.00
AGRICULTURE	50,723.60	0.00	50,723.60	0.00
INSURANCE	16,177.30	0.00	16,177.30	0.00
CONSERVATION	227,780.79	0.00	227,780.79	0.00
ECONOMIC DEVELOPMENT	139,441.33	0.00	139,441.33	0.00
EDUCATION	871,203.24	0.00	871,203.24	0.00
HIGHER EDUCATION	13,864.11	0.00	13,864.11	0.00
HEALTH	384,470.20	0.00	384,470.20	0.00
HIGHWAYS	1,395,155.83	0.00	1,395,155.83	0.00
LABOR	123,298.94	0.00	123,298.94	0.00
MENTAL HEALTH	463,040.43	0.00	463,040.43	0.00
NATURAL RESOURCES	320,435.41	0.00	320,435.41	0.00
PUBLIC SAFETY	283,650.29	0.00	283,650.29	0.00
SOCIAL SERVICES	734,637.16	0.00	734,637.16	0.00
CORRECTIONS	658,721.82	0.00	658,721.82	0.00
ALL OTHER	56,938,447.74	19,098.86	5,047.13	56,914,301.75

**State of Missouri**  
**Statewide Cost Allocation Plan**  
**Schedule .5 - Allocation Summary**  
**For Department INFORMATION SERVICES**

Receiving Department	Total	SYSTEM DEVELOPMENT	SYSTEM DEVELOP. SAM II	SECTION II
Direct Billed	0.00	0.00	0.00	0.00
Total	66,051,426.52	2,744,194.18	6,392,930.59	56,914,301.75

STATE OF MISSOURI

BUDGET AND PLANNING

NATURE AND EXTENT OF SERVICES

The Division of Budget and Planning is responsible for the preparation of the State budget. Its major responsibility is for providing technical assistance and support to the various State departments in the preparation of the various State and Federal budget documents which each must prepare to obtain funding for their programs. In addition, the Division assists departments in controlling program expenditures.

Costs of central budget preparation and Administrative Rules are unallowable and have been allocated to General Government. The remaining allowable budget and planning costs have been allocated to departments based on actual hours of service provided according to individual time sheets maintained by staff.

Costs of the Washington Office are considered general government and have been allocated to "All Other".

**State of Missouri**  
**Statewide Cost Allocation Plan**  
**Schedule .2 - Costs To Be Allocated**  
**For Department BUDGET AND PLANNING**

	1st Allocation	2nd Allocation	Sub-Total	Total
Expenditures Per Financial Statement:	1,437,039.00			1,437,039.00
BUILDING USE I	21,390.84		21,390.84	
EQUIPMENT USE	13,169.18		13,169.18	
RETIREMENT/GROUP INSURANCE	365,210.88		365,210.88	
OASDHI	109,392.01		109,392.01	
BUILDING RENTAL	56,465.99		56,465.99	
COMM. OF ADMIN.	118,332.63	43,484.61	161,817.24	
INFORMATION SERVICES	5,997.80	511.61	6,509.41	
ACCOUNTING		594.07	594.07	
FACILITIES MANAGEMENT		66,471.94	66,471.94	
PURCHASING		61.98	61.98	
GENERAL SERVICES		6,502.83	6,502.83	
TREASURER		20.72	20.72	
SECURITY		8,421.03	8,421.03	
Total Allocated Additions:	689,959.33	126,068.79	816,028.12	816,028.12
Capital Outlay	( 14,062.00)			
GR Cost Reimbursement	( 14,884.00)			
Total Departmental Cost Adjustments:	( 28,946.00)			( 28,946.00)
Total To Be Allocated:	2,098,052.33	126,068.79		2,224,121.12

**State of Missouri**  
**Statewide Cost Allocation Plan**  
**Schedule .3 - Costs Allocated By Activity**  
**For Department BUDGET AND PLANNING**

	Total	General & Admin	BUDGET & PLANNING	WASHINGTON OFFICE	GENERAL GOV'T
Pages & Benefits					
Salaries & Wages	1,327,520.00	0.00	829,637.00	101.00	497,782.00
Other Expense & Cost					
Departmental Expenditures	109,519.00	0.00	59,074.00	0.00	50,445.00
Departmental Totals					
Total Expenditures	1,437,039.00	0.00	888,711.00	101.00	548,227.00
Deductions					
Total Deductions	0.00	0.00	0.00	0.00	0.00
Cost Adjustments					
Capital Outlay	( 14,062.00)	0.00	( 8,789.00)	0.00	( 5,273.00)
GR Cost Reimbursement	( 14,884.00)	0.00	0.00	0.00	( 14,884.00)
Functional Cost	1,408,093.00	0.00	879,922.00	101.00	528,070.00
Allocation Step 1					
Inbound- All Others	689,959.33	689,959.33	0.00	0.00	0.00
Reallocate Admin Costs		( 689,959.33)	431,157.65	49.68	258,752.00
1st Allocation	2,098,052.33	0.00	1,311,079.65	150.68	786,822.00
Allocation Step 2					
Inbound- All Others	126,068.79	126,068.79	0.00	0.00	0.00
Reallocate Admin Costs		( 126,068.79)	78,780.76	9.08	47,278.95
2nd Allocation	126,068.79	0.00	78,780.76	9.08	47,278.95
Total For 17 BUDGET AND					
Total Allocated	2,224,121.12	0.00	1,389,860.41	159.76	834,100.95





**State of Missouri**  
**Statewide Cost Allocation Plan**  
**Schedule .4 - Detail Activity Allocations**  
**For Department BUDGET AND PLANNING**

## Activity - BUDGET &amp; PLANNING

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Total Allocation - Step1	Total Allocation - Step2	Total Allocation - Total
COMM. OF ADMIN.	7,895	18.9493	248,439.28		248,439.28		248,439.28
TREASURER	261	0.6264	8,213.13		8,213.13	608.89	8,822.02
SECRETARY OF STATE	183	0.4392	5,758.63		5,758.63	426.93	6,185.56
SECURITY	14	0.0336	440.55		440.55	32.66	473.21
REVENUE	1,974	4.7379	62,117.68		62,117.68	4,605.21	66,722.89
JUDICIARY	969	2.3257	30,492.42		30,492.42	2,260.61	32,753.03
GOVERNOR	1,207	2.8970	37,981.78		37,981.78	2,815.85	40,797.63
LT. GOVERNOR	81	0.1944	2,548.90		2,548.90	188.97	2,737.87
AUDITOR	359	0.8617	11,296.98		11,296.98	837.52	12,134.50
ATTORNEY GENERAL	121	0.2904	3,807.62		3,807.62	282.28	4,089.90
AGRICULTURE	1,153	2.7674	36,282.52		36,282.52	2,689.87	38,972.39
INSURANCE	378	0.9073	11,894.88		11,894.88	881.85	12,776.73
CONSERVATION	297	0.7128	9,345.98		9,345.98	692.88	10,038.86
ECONOMIC DEVELOPMENT	2,246	5.3907	70,676.96		70,676.96	5,239.76	75,916.72
EDUCATION	3,347	8.0333	105,323.15		105,323.15	7,808.32	113,131.47
HIGHER EDUCATION	1,769	4.2459	55,666.76		55,666.76	4,126.96	59,793.72
HEALTH	2,754	6.6100	86,662.67		86,662.67	6,424.89	93,087.56
HIGHWAYS	1,702	4.0851	53,558.40		53,558.40	3,970.65	57,529.05
LABOR	1,024	2.4578	32,223.15		32,223.15	2,388.92	34,612.07
MENTAL HEALTH	2,696	6.4708	84,837.53		84,837.53	6,289.58	91,127.11
NATURAL RESOURCES	1,513	3.6314	47,610.97		47,610.97	3,529.73	51,140.70
PUBLIC SAFETY	2,894	6.9460	91,068.18		91,068.18	6,751.50	97,819.68
SOCIAL SERVICES	5,000	12.0008	157,339.63		157,339.63	11,664.66	169,004.29
CORRECTIONS	1,827	4.3851	57,491.90		57,491.90	4,262.27	61,754.17
SubTotal	41,664	100.0000	1,311,079.65		1,311,079.65	78,780.76	1,389,860.41
TOTAL	41,664	100.0000	1,311,079.65		1,311,079.65	78,780.76	1,389,860.41

Allocation Basis: Budget and Planning Hours by Department, FY 2004

Allocation Source: Budget and Planning Office



All Monetary Values Are \$ Dollars  
 © 2005 MAXIMUS INC.

DRAFT

Schedule 17.4.1

Page 5

State of Missouri  
Statewide Cost Allocation Plan  
Schedule .4 - Detail Activity Allocations  
For Department BUDGET AND PLANNING

Activity - WASHINGTON OFFICE

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Total Allocation - Step1	Total Allocation - Step2	Total Allocation - Total
ALL OTHER	100	100.0000	150.68		150.68	9.08	159.76
SubTotal	100	100.0000	150.68		150.68	9.08	159.76
TOTAL	100	100.0000	150.68		150.68	9.08	159.76

Allocation Basis: Disallowed Portion

Allocation Source: Disallowed Portion

**State of Missouri**  
**Statewide Cost Allocation Plan**  
**Schedule .4 - Detail Activity Allocations**  
**For Department BUDGET AND PLANNING**

## Activity - GENERAL GOV'T

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Total Allocation - Step1	Total Allocation - Step2	Total Allocation - Total
ALL OTHER	100	100.0000	786,822.00		786,822.00	47,278.95	834,100.95
SubTotal	100	100.0000	786,822.00		786,822.00	47,278.95	834,100.95
TOTAL	100	100.0000	786,822.00		786,822.00	47,278.95	834,100.95

Allocation Basis: Disallowed Portion

Allocation Source: Disallowed Portion

State of Missouri  
Statewide Cost Allocation Plan  
Schedule .5 - Allocation Summary  
For Department BUDGET AND PLANNING

Receiving Department	Total	BUDGET & PLANNING	WASHINGTON OFFICE	GENERAL GOV'T
COMM. OF ADMIN.	248,439.28	248,439.28	0.00	0.00
TREASURER	8,822.02	8,822.02	0.00	0.00
SECRETARY OF STATE	6,185.56	6,185.56	0.00	0.00
SECURITY	473.21	473.21	0.00	0.00
REVENUE	66,722.89	66,722.89	0.00	0.00
JUDICIARY	32,753.03	32,753.03	0.00	0.00
GOVERNOR	40,797.63	40,797.63	0.00	0.00
LT. GOVERNOR	2,737.87	2,737.87	0.00	0.00
AUDITOR	12,134.50	12,134.50	0.00	0.00
ATTORNEY GENERAL	4,089.90	4,089.90	0.00	0.00
AGRICULTURE	38,972.39	38,972.39	0.00	0.00
INSURANCE	12,776.73	12,776.73	0.00	0.00
CONSERVATION	10,038.86	10,038.86	0.00	0.00
ECONOMIC DEVELOPMENT	75,916.72	75,916.72	0.00	0.00
EDUCATION	113,131.47	113,131.47	0.00	0.00
HIGHER EDUCATION	59,793.72	59,793.72	0.00	0.00
HEALTH	93,087.56	93,087.56	0.00	0.00
HIGHWAYS	57,529.05	57,529.05	0.00	0.00
LABOR	34,612.07	34,612.07	0.00	0.00
MENTAL HEALTH	91,127.11	91,127.11	0.00	0.00
NATURAL RESOURCES	51,140.70	51,140.70	0.00	0.00
PUBLIC SAFETY	97,819.68	97,819.68	0.00	0.00
SOCIAL SERVICES	169,004.29	169,004.29	0.00	0.00
CORRECTIONS	61,754.17	61,754.17	0.00	0.00
ALL OTHER	834,260.71	0.00	159.76	834,100.95
Direct Billed	0.00	0.00	0.00	0.00
Total	2,224,121.12	1,389,860.41	159.76	834,100.95



STATE OF MISSOURI

ACCOUNTING

NATURE AND EXTENT OF SERVICES

The Division of Accounting is responsible for payroll and accounting services for all State agencies. Costs have been functionalized and allocated as follows:

Payroll. Payroll preparation, employee tax administration, payroll cost distribution, social security cost administration and related expenses have been allocated based on the number of paychecks issued.

Accounting. Cost of accounts payable maintenance of accounting records, interdepartmental transfers, grants accounting and related costs have been allocated based on the number of payment voucher document transactions processed for each department.

The costs of fund accounting have been disallowed as general government. The functional cost pools allocated within Accounting have been determined by means of a salary analysis. In this analysis the various levels of supervision have been appropriately allocated to the benefiting functions.

**State of Missouri**  
**Statewide Cost Allocation Plan**  
**Schedule .2 - Costs To Be Allocated**  
**For Department ACCOUNTING**

	1st Allocation	2nd Allocation	Sub-Total	Total
Expenditures Per Financial Statement:	1,960,195.00			1,960,195.00
BUILDING USE I	56,149.08		56,149.08	
EQUIPMENT USE	16,525.81		16,525.81	
RETIREMENT/GROUP INSURANCE	456,514.12		456,514.12	
OASDHI	123,066.03		123,066.03	
BUILDING RENTAL	44,826.01		44,826.01	
UNEMPLOYMENT COMPENSATION	4,207.00		4,207.00	
BOARD OF PUBLIC BUILDINGS I	111,812.15	251.16	112,063.31	
COMM. OF ADMIN.	173,888.73	63,879.10	237,767.83	
INFORMATION SERVICES	13,821.49	1,204.95	15,026.44	
ACCOUNTING		1,231.95	1,231.95	
PURCHASING		1,145.11	1,145.11	
GENERAL SERVICES		10,120.51	10,120.51	
TREASURER		42.20	42.20	
SECURITY		13,938.25	13,938.25	
Total Allocated Additions:	1,000,810.42	91,813.23	1,092,623.65	1,092,623.65
Capital Outlay	( 26,082.00)			
GR Cost Reimbursement	( 25,276.00)			
Total Departmental Cost Adjustments:	( 51,358.00)			( 51,358.00)
Total To Be Allocated:	2,909,647.42	91,813.23		3,001,460.65

State of Missouri  
Statewide Cost Allocation Plan  
Schedule .3 - Costs Allocated By Activity  
For Department ACCOUNTING

	Total	General & Admin	PAYROLL	ACCOUNTING	GENERAL GOV'T
Vages & Benefits					
Salaries & Wages	1,698,176.00	0.00	580,606.00	1,073,417.00	44,153.00
Other Expense & Cost					
Departmental Expenditures	262,019.00	0.00	89,584.00	165,622.00	6,813.00
Departmental Totals					
Total Expenditures	1,960,195.00	0.00	670,190.00	1,239,039.00	50,966.00
Deductions					
Total Deductions	0.00	0.00	0.00	0.00	0.00
Cost Adjustments					
Capital Outlay	( 26,082.00)	0.00	( 8,918.00)	( 16,486.00)	( 678.00)
GR Cost Reimbursement	( 25,276.00)	0.00	( 8,642.00)	( 15,977.00)	( 657.00)
Functional Cost	1,908,837.00	0.00	652,630.00	1,206,576.00	49,631.00
Allocation Step 1					
Inbound- All Others	1,000,810.42	1,000,810.42	0.00	0.00	0.00
Reallocate Admin Costs		( 1,000,810.42)	342,176.08	632,612.27	26,022.07
1st Allocation	2,909,647.42	0.00	994,806.08	1,839,188.27	75,653.07
Allocation Step 2					
Inbound- All Others	91,813.23	91,813.23	0.00	0.00	0.00
Reallocate Admin Costs		( 91,813.23)	31,390.85	58,035.14	2,387.24
2nd Allocation	91,813.23	0.00	31,390.85	58,035.14	2,387.24
Total For 18 ACCOUNTING					
Total Allocated	3,001,460.65	0.00	1,026,196.93	1,897,223.41	78,040.31

**State of Missouri**  
**Statewide Cost Allocation Plan**  
**Schedule .4 - Detail Activity Allocations**  
**For Department ACCOUNTING**

## Activity - PAYROLL

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Total Allocation - Step1	Total Allocation - Step2	Total Allocation - Total
BOARD OF PUBLIC BUILDINGS I	1,836	0.1176	1,169.49		1,169.49		1,169.49
BOARD OF PUBLIC BUILDINGS II	385	0.0247	245.24		245.24		245.24
COMM. OF ADMIN.	993	0.0636	632.52		632.52		632.52
INFORMATION SERVICES	2,981	0.1909	1,898.84		1,898.84		1,898.84
BUDGET AND PLANNING	623	0.0399	396.84		396.84		396.84
ACCOUNTING	883	0.0565	562.45		562.45		562.45
FACILITIES MANAGEMENT	2,146	0.1374	1,366.96		1,366.96	43.35	1,410.31
DESIGN AND CONSTRUCTION	1,576	0.1009	1,003.88		1,003.88	31.83	1,035.71
PERSONNEL	1,500	0.0960	955.47		955.47	30.30	985.77
PURCHASING	1,028	0.0658	654.82		654.82	20.77	675.59
GENERAL SERVICES	1,806	0.1028	1,022.99		1,022.99	32.44	1,055.43
TREASURER	917	0.0587	584.11		584.11	18.52	602.63
SECRETARY OF STATE	4,674	0.2993	2,977.25		2,977.25	94.41	3,071.66
SECURITY	626	0.0401	398.75		398.75	12.64	411.39
REVENUE	37,666	2.4118	23,992.53		23,992.53	760.83	24,753.36
LEGISLATURE	10,572	0.6769	6,734.16		6,734.16	213.55	6,947.71
JUDICIARY	66,225	4.2404	42,184.09		42,184.09	1,337.70	43,521.79
GOVERNOR	549	0.0352	349.70		349.70	11.09	360.79
LT. GOVERNOR	134	0.0086	85.35		85.35	2.71	88.06
AUDITOR	2,564	0.1642	1,633.22		1,633.22	51.79	1,685.01
ATTORNEY GENERAL	7,249	0.4642	4,617.47		4,617.47	146.43	4,763.90
AGRICULTURE	7,246	0.4640	4,615.56		4,615.56	146.36	4,761.92
INSURANCE	3,672	0.2351	2,339.00		2,339.00	74.17	2,413.17
CONSERVATION	30,076	1.9258	19,157.85		19,157.85	607.52	19,765.37
ECONOMIC DEVELOPMENT	23,606	1.5115	15,036.58		15,036.58	476.83	15,513.41
EDUCATION	39,343	2.5192	25,060.76		25,060.76	794.70	25,855.46
HIGHER EDUCATION	1,546	0.0990	984.77		984.77	31.23	1,016.00
HEALTH	59,658	3.8199	38,001.03		38,001.03	1,205.05	39,206.08
HIGHWAYS	413,849	26.4989	263,614.06		263,614.06	8,359.49	271,973.55
LABOR	18,620	1.1923	11,860.60		11,860.60	376.11	12,236.71
MENTAL HEALTH	174,941	11.2016	111,434.14		111,434.14	3,533.70	114,967.84
NATURAL RESOURCES	87,757	5.6191	55,899.57		55,899.57	1,772.64	57,672.21



State of Missouri  
Statewide Cost Allocation Plan  
Schedule .4 - Detail Activity Allocations  
For Department ACCOUNTING

Activity - PAYROLL

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Total Allocation - Step1	Total Allocation - Step2	Total Allocation - Total
PUBLIC SAFETY	78,201	5.0073	49,812.57		49,812.57	1,579.61	51,392.18
SOCIAL SERVICES	263,639	16.8810	167,933.09		167,933.09	5,325.35	173,258.44
CORRECTIONS	211,881	13.5669	134,964.22		134,964.22	4,279.87	139,244.09
ALL OTHER	983	0.0629	626.15		626.15	19.86	646.01
SubTotal	1,561,751	100.0000	994,806.08		994,806.08	31,390.85	1,026,196.93
TOTAL	1,561,751	100.0000	994,806.08		994,806.08	31,390.85	1,026,196.93

Allocation Basis: Number of Paychecks, FY 2004  
Allocation Source: SAM II HR Access Query

**State of Missouri**  
**Statewide Cost Allocation Plan**  
**Schedule .4 - Detail Activity Allocations**  
**For Department ACCOUNTING**

## Activity - ACCOUNTING

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Total Allocation - Step1	Total Allocation - Step2	Total Allocation - Total
BOARD OF PUBLIC BUILDINGS I	3,566	0.1347	2,476.63		2,476.63		2,476.63
BOARD OF PUBLIC BUILDINGS II	1,260	0.0476	875.09		875.09		875.09
COMM. OF ADMIN.	3,074	0.1161	2,134.93		2,134.93		2,134.93
INFORMATION SERVICES	17,049	0.6438	11,840.71		11,840.71		11,840.71
BUDGET AND PLANNING	284	0.0107	197.23		197.23		197.23
ACCOUNTING	964	0.0364	669.50		669.50		669.50
FACILITIES MANAGEMENT	4,910	0.1854	3,410.04		3,410.04	108.68	3,518.72
DESIGN AND CONSTRUCTION	3,683	0.1391	2,557.89		2,557.89	81.52	2,639.41
PERSONNEL	991	0.0374	688.26		688.26	21.93	710.19
PURCHASING	1,861	0.0703	1,292.49		1,292.49	41.19	1,333.68
GENERAL SERVICES	54,184	2.0461	37,631.34		37,631.34	1,199.31	38,830.65
TREASURER	20,960	0.7915	14,556.94		14,556.94	463.93	15,020.87
SECRETARY OF STATE	13,683	0.5167	9,502.98		9,502.98	302.86	9,805.84
SECURITY	413	0.0156	286.84		286.84	9.14	295.98
REVENUE	118,504	4.4749	82,302.24		82,302.24	2,622.98	84,925.22
LEGISLATURE	14,631	0.5525	10,161.39		10,161.39	323.84	10,485.23
JUDICIARY	42,086	1.5892	29,229.15		29,229.15	931.53	30,160.68
GOVERNOR	1,214	0.0458	843.14		843.14	26.87	870.01
LT. GOVERNOR	218	0.0082	151.40		151.40	4.83	156.23
AUDITOR	2,612	0.0986	1,814.06		1,814.06	57.81	1,871.87
ATTORNEY GENERAL	12,351	0.4664	8,577.90		8,577.90	273.38	8,851.28
AGRICULTURE	26,150	0.9875	18,161.45		18,161.45	578.81	18,740.26
INSURANCE	6,979	0.2635	4,846.98		4,846.98	154.47	5,001.45
CONSERVATION	119,893	4.5274	83,266.93		83,266.93	2,653.72	85,920.65
ECONOMIC DEVELOPMENT	68,201	2.5754	47,366.29		47,366.29	1,509.57	48,875.86
EDUCATION	534,250	20.1743	371,042.11		371,042.11	11,825.13	382,867.24
HIGHER EDUCATION	7,582	0.2863	5,265.78		5,265.78	167.82	5,433.60
HEALTH	193,474	7.3059	134,369.68		134,369.68	4,282.37	138,652.05
HIGHWAYS	504,710	19.0588	350,526.29		350,526.29	11,171.28	361,697.57
LABOR	62,559	2.3623	43,447.86		43,447.86	1,384.68	44,832.54
MENTAL HEALTH	129,921	4.9060	90,231.48		90,231.48	2,875.68	93,107.16
NATURAL RESOURCES	123,215	4.6528	85,574.08		85,574.08	2,727.25	88,301.33



All Monetary Values Are \$ Dollars

© 2005 MAXIMUS, INC.

**DRAFT**

Schedule 18.4.2

page 11

**State of Missouri**  
**Statewide Cost Allocation Plan**  
**Schedule .4 - Detail Activity Allocations**  
**For Department ACCOUNTING**

## Activity - ACCOUNTING

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Total Allocation - Step1	Total Allocation - Step2	Total Allocation - Total
PUBLIC SAFETY	108,552	4.0991	75,390.48		75,390.48	2,402.70	77,793.18
SOCIAL SERVICES	220,040	8.3091	152,820.05		152,820.05	4,870.38	157,690.43
CORRECTIONS	221,816	8.3762	154,053.50		154,053.50	4,909.69	158,963.19
ALL OTHER	2,340	0.0884	1,625.16		1,625.16	51.79	1,676.95
SubTotal	2,648,180	100.0000	1,839,188.27		1,839,188.27	58,035.14	1,897,223.41
TOTAL	2,648,180	100.0000	1,839,188.27		1,839,188.27	58,035.14	1,897,223.41

Allocation Basis: Number of PV Documents by Agency

Allocation Source: Access Query from SAM II Data Warehouse-Financial

**State of Missouri**  
**Statewide Cost Allocation Plan**  
**Schedule .4 - Detail Activity Allocations**  
**For Department ACCOUNTING**

## Activity - GENERAL GOV'T

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Total Allocation - Step1	Total Allocation - Step2	Total Allocation - Total
ALL OTHER	100	100.0000	75,653.07		75,653.07	2,387.24	78,040.31
SubTotal	100	100.0000	75,653.07		75,653.07	2,387.24	78,040.31
TOTAL	100	100.0000	75,653.07		75,653.07	2,387.24	78,040.31

Allocation Basis: Disallowed Portion

Allocation Source: Disallowed Portion

**State of Missouri**  
**Statewide Cost Allocation Plan**  
**Schedule .5 - Allocation Summary**  
**For Department ACCOUNTING**

Receiving Department	Total	PAYROLL	ACCOUNTING	GENERAL GOV'T
BOARD OF PUBLIC BUILDINGS I	3,646.12	1,169.49	2,476.63	0.00
BOARD OF PUBLIC BUILDINGS II	1,120.33	245.24	875.09	0.00
COMM. OF ADMIN.	2,767.45	632.52	2,134.93	0.00
INFORMATION SERVICES	13,739.55	1,898.84	11,840.71	0.00
BUDGET AND PLANNING	594.07	396.84	197.23	0.00
ACCOUNTING	1,231.95	562.45	669.50	0.00
FACILITIES MANAGEMENT	4,929.03	1,410.31	3,518.72	0.00
DESIGN AND CONSTRUCTION	3,675.12	1,035.71	2,639.41	0.00
PERSONNEL	1,695.96	985.77	710.19	0.00
PURCHASING	2,009.27	675.59	1,333.68	0.00
GENERAL SERVICES	39,886.08	1,055.43	38,830.65	0.00
TREASURER	15,623.50	602.63	15,020.87	0.00
SECRETARY OF STATE	12,877.50	3,071.66	9,805.84	0.00
SECURITY	707.37	411.39	295.98	0.00
REVENUE	109,678.58	24,753.36	84,925.22	0.00
LEGISLATURE	17,432.94	6,947.71	10,485.23	0.00
JUDICIARY	73,682.47	43,521.79	30,160.68	0.00
GOVERNOR	1,230.80	360.79	870.01	0.00
LT. GOVERNOR	244.29	88.06	156.23	0.00
AUDITOR	3,556.88	1,685.01	1,871.87	0.00
ATTORNEY GENERAL	13,615.18	4,763.90	8,851.28	0.00
AGRICULTURE	23,502.18	4,761.92	18,740.26	0.00
INSURANCE	7,414.62	2,413.17	5,001.45	0.00
CONSERVATION	105,686.02	19,765.37	85,920.65	0.00
ECONOMIC DEVELOPMENT	64,389.27	15,513.41	48,875.86	0.00
EDUCATION	408,722.70	25,855.46	382,867.24	0.00
HIGHER EDUCATION	6,449.60	1,016.00	5,433.60	0.00
HEALTH	177,858.13	39,206.08	138,652.05	0.00
HIGHWAYS	633,671.12	271,973.55	361,697.57	0.00
LABOR	57,069.25	12,236.71	44,832.54	0.00
MENTAL HEALTH	208,075.00	114,967.84	93,107.16	0.00
NATURAL RESOURCES	145,973.54	57,672.21	88,301.33	0.00
PUBLIC SAFETY	129,185.36	51,392.18	77,793.18	0.00
SOCIAL SERVICES	330,948.87	173,258.44	157,690.43	0.00
CORRECTIONS	298,207.28	139,244.09	158,963.19	0.00
ALL OTHER	80,363.27	646.01	1,676.95	78,040.31

**State of Missouri**  
**Statewide Cost Allocation Plan**  
**Schedule .5 - Allocation Summary**  
**For Department ACCOUNTING**

Receiving Department	Total	PAYROLL	ACCOUNTING	GENERAL GOV'T
Direct Billed	0.00	0.00	0.00	0.00
Total	3,001,460.65	1,026,196.93	1,897,223.41	78,040.31

**SCHEDULE 19**  
**FISCAL 2004**

**STATE OF MISSOURI**

**FACILITIES MANAGEMENT**

**NATURE AND EXTENT OF SERVICES**

The Division of Facilities Management is responsible for the operation and maintenance of State owned buildings excluding the eight buildings operated by the Board of Public Buildings. Costs of maintenance and operation of the following buildings are charged to various funds and have been allocated based on usable square feet of space occupied:

State Capitol	D&C Warehouse
Broadway Building	OA Garage
Supreme Court	Labor Building
Missouri Boulevard Building	Penrose Family Center
Governor Mansion	DEQ Lab
EDP/Health Laboratory	Ag Feed Seed Lab
Howerton Building	Professional Registration Building
Mental Health Building	
Jefferson Building	

**State of Missouri**  
**Statewide Cost Allocation Plan**  
**Schedule .2 - Costs To Be Allocated**  
**For Department FACILITIES MANAGEMENT**

	1st Allocation	2nd Allocation	Sub-Total	Total
Expenditures Per Financial Statement:	7,882,661.00			7,882,661.00
BUILDING USE I	49,767.31		49,767.31	
BUILDING USE II	9,887.99		9,887.99	
BUILDING USE III	21,748.89		21,748.89	
BUILDING USE IV	1,816.91		1,816.91	
EQUIPMENT USE	73,026.00		73,026.00	
RETIREMENT/GROUP INSURANCE	733,037.93		733,037.93	
OASDHI	162,956.98		162,956.98	
BUILDING RENTAL	307,932.01		307,932.01	
UNEMPLOYMENT COMPENSATION	4,595.00		4,595.00	
BOARD OF PUBLIC BUILDINGS I	191,471.48	430.10	191,901.58	
BOARD OF PUBLIC BUILDINGS II	34,134.93	99.53	34,234.46	
COMM. OF ADMIN.	786,405.49	289,126.90	1,075,532.39	
INFORMATION SERVICES	75,881.98	6,945.12	82,827.10	
ACCOUNTING	4,777.00	162.03	4,929.03	
FACILITIES MANAGEMENT		46,118.98	46,118.98	
PURCHASING		6,191.96	6,191.96	
GENERAL SERVICES		11,311.01	11,311.01	
TREASURER		161.23	161.23	
SECURITY		15,099.77	15,099.77	
Total Allocated Additions:	2,457,439.90	375,636.63	2,833,076.53	2,833,076.53
Capital Outlay	( 236,265.00)			
Total Departmental Cost Adjustments:	( 236,265.00)			( 236,265.00)
Total To Be Allocated:	10,103,835.90	375,636.63		10,479,472.53



**State of Missouri**  
**Statewide Cost Allocation Plan**  
**Schedule .3 - Costs Allocated By Activity**  
**For Department FACILITIES MANAGEMENT**

Fiscal Year 2004 SWCAP Revised

2004

Version 1.0004-1

	Total	General & Admin	FACILITIES MANAGER	PENROSE FAMILY CENTER	SECTION II
<b>Pages &amp; Benefits</b>					
Salaries & Wages	2,938,807.00	0.00	1,967,677.00	62,023.00	909,107.00
Other Expense & Cost					
Departmental Expenditures	4,943,854.00	0.00	4,712,686.00	102,627.00	128,541.00
Departmental Totals					
Total Expenditures	7,882,661.00	0.00	6,680,363.00	164,650.00	1,037,648.00
<b>Deductions</b>					
Total Deductions	0.00	0.00	0.00	0.00	0.00
<b>Cost Adjustments</b>					
Capital Outlay	( 236,265.00)	0.00	( 220,023.00)	( 3,942.00)	( 12,300.00)
<b>Functional Cost</b>	7,646,396.00	0.00	6,460,340.00	160,708.00	1,025,348.00
<b>Allocation Step 1</b>					
Inbound- All Others	2,457,439.90	2,457,439.90	0.00	0.00	0.00
Reallocate Admin Costs		( 2,457,439.90)	2,076,259.03	51,648.01	329,532.86
1st Allocation	10,103,835.90	0.00	8,536,599.03	212,356.01	1,354,880.86
<b>Allocation Step 2</b>					
Inbound- All Others	375,636.63	375,636.63	0.00	0.00	0.00
Reallocate Admin Costs		( 375,636.63)	317,370.50	7,894.76	50,371.37
2nd Allocation	375,636.63	0.00	317,370.50	7,894.76	50,371.37
<b>Total For 19 FACILITIES</b>					
Total Allocated	10,479,472.53	0.00	8,853,969.53	220,250.77	1,405,252.23

**State of Missouri**  
**Statewide Cost Allocation Plan**  
**Schedule 14 - Detail Activity Allocations**  
**For Department FACILITIES MANAGEMENT**

## Activity - FACILITIES MANAGER

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Total Allocation - Step1	Total Allocation - Step2	Total Allocation - Total
COMM. OF ADMIN.	3,316	0.3632	31,001.51		31,001.51		31,001.51
INFORMATION SERVICES	3,633	0.3979	33,965.25		33,965.25		33,965.25
BUDGET AND PLANNING	7,110	0.7787	66,471.94		66,471.94		66,471.94
FACILITIES MANAGEMENT	4,933	0.5403	46,118.98		46,118.98		46,118.98
DESIGN AND CONSTRUCTION	2,607	0.2855	24,373.01		24,373.01	925.38	25,298.39
GENERAL SERVICES	12,730	1.3942	119,013.76		119,013.76	4,518.64	123,532.40
TREASURER	1,781	0.1951	16,650.72		16,650.72	632.18	17,282.90
SECRETARY OF STATE	1,556	0.1704	14,547.13		14,547.13	552.32	15,099.45
SECURITY	214	0.0234	2,000.72		2,000.72	75.96	2,076.68
REVENUE	494	0.0541	4,618.47		4,618.47	175.35	4,793.82
LEGISLATURE	176,419	19.3207	1,649,355.63		1,649,355.63	62,621.61	1,711,977.24
JUDICIARY	35,411	3.8781	331,060.32		331,060.32	12,569.48	343,629.80
GOVERNOR	31,054	3.4010	290,326.32		290,326.32	11,022.92	301,349.24
LT. GOVERNOR	2,720	0.2979	25,429.50		25,429.50	965.49	26,394.99
AUDITOR	1,760	0.1928	16,454.38		16,454.38	624.73	17,079.11
ATTORNEY GENERAL	62,115	6.8027	580,718.20		580,718.20	22,048.32	602,766.52
AGRICULTURE	67,615	7.4050	632,138.15		632,138.15	24,000.60	656,138.75
ECONOMIC DEVELOPMENT	26,814	2.9366	250,686.28		250,686.28	9,517.89	260,204.17
EDUCATION	89,984	9.8548	841,267.66		841,267.66	31,940.69	873,208.35
HEALTH	35,628	3.9019	333,089.05		333,089.05	12,646.50	345,735.55
LABOR	26,064	2.8545	243,674.40		243,674.40	9,251.67	252,926.07
MENTAL HEALTH	56,571	6.1955	528,886.87		528,886.87	20,080.42	548,967.29
NATURAL RESOURCES	122,207	13.3838	1,142,523.13		1,142,523.13	43,378.56	1,185,901.69
PUBLIC SAFETY	374	0.0410	3,496.59		3,496.59	132.76	3,629.35
SOCIAL SERVICES	136,511	14.9504	1,276,252.37		1,276,252.37	48,455.90	1,324,708.27
ALL OTHER	3,474	0.3805	32,478.69		32,478.69	1,233.13	33,711.82
SubTotal	913,095	100.0000	8,536,599.03		8,536,599.03	317,370.50	8,853,969.53
TOTAL	913,095	100.0000	8,536,599.03		8,536,599.03	317,370.50	8,853,969.53

Allocation Basis: Square Footage of Buildings Served

Allocation Source: Facilities Management Records

**State of Missouri**  
**Statewide Cost Allocation Plan**  
**Schedule .4 - Detail Activity Allocations**  
**For Department FACILITIES MANAGEMENT**

## Activity - PENROSE FAMILY CENTER

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Total Allocation - Step1	Total Allocation - Step2	Total Allocation - Total
SOCIAL SERVICES	151,451	100.0000	212,356.01		212,356.01	7,894.76	220,250.77
SubTotal	151,451	100.0000	212,356.01		212,356.01	7,894.76	220,250.77
TOTAL	151,451	100.0000	212,356.01		212,356.01	7,894.76	220,250.77

Allocation Basis: Square Footage of Building

Allocation Source: Department of Social Services Records

**State of Missouri**  
**Statewide Cost Allocation Plan**  
**Schedule .4 - Detail Activity Allocations**  
**For Department FACILITIES MANAGEMENT**

## Activity - SECTION II

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Total Allocation - Step1	Total Allocation - Step2	Total Allocation - Total
ALL OTHER	100	100.0000	1,354,880.86		1,354,880.86	50,371.37	1,405,252.23
SubTotal	100	100.0000	1,354,880.86		1,354,880.86	50,371.37	1,405,252.23
TOTAL	100	100.0000	1,354,880.86		1,354,880.86	50,371.37	1,405,252.23

Allocation Basis: Disallowed Portion

Allocation Source: Disallowed Portion

**State of Missouri**  
**Statewide Cost Allocation Plan**  
**Schedule .5 - Allocation Summary**  
**For Department FACILITIES MANAGEMENT**

Receiving Department	Total	FACILITIES MANAGER	PENROSE FAMILY	SECTION II
COMM. OF ADMIN.	31,001.51	31,001.51	0.00	0.00
INFORMATION SERVICES	33,965.25	33,965.25	0.00	0.00
BUDGET AND PLANNING	66,471.94	66,471.94	0.00	0.00
FACILITIES MANAGEMENT	46,118.98	46,118.98	0.00	0.00
DESIGN AND CONSTRUCTION	25,298.39	25,298.39	0.00	0.00
GENERAL SERVICES	123,532.40	123,532.40	0.00	0.00
TREASURER	17,282.90	17,282.90	0.00	0.00
SECRETARY OF STATE	15,099.45	15,099.45	0.00	0.00
SECURITY	2,076.68	2,076.68	0.00	0.00
REVENUE	4,793.82	4,793.82	0.00	0.00
LEGISLATURE	1,711,977.24	1,711,977.24	0.00	0.00
JUDICIARY	343,629.80	343,629.80	0.00	0.00
GOVERNOR	301,349.24	301,349.24	0.00	0.00
LT. GOVERNOR	26,394.99	26,394.99	0.00	0.00
AUDITOR	17,079.11	17,079.11	0.00	0.00
ATTORNEY GENERAL	602,766.52	602,766.52	0.00	0.00
AGRICULTURE	656,138.75	656,138.75	0.00	0.00
ECONOMIC DEVELOPMENT	260,204.17	260,204.17	0.00	0.00
EDUCATION	873,208.35	873,208.35	0.00	0.00
HEALTH	345,735.55	345,735.55	0.00	0.00
LABOR	252,926.07	252,926.07	0.00	0.00
MENTAL HEALTH	548,967.29	548,967.29	0.00	0.00
NATURAL RESOURCES	1,185,901.69	1,185,901.69	0.00	0.00
PUBLIC SAFETY	3,629.35	3,629.35	0.00	0.00
SOCIAL SERVICES	1,544,959.04	1,324,708.27	220,250.77	0.00
ALL OTHER	1,438,964.05	33,711.82	0.00	1,405,252.23
Direct Billed	0.00	0.00	0.00	0.00
<b>Total</b>	<b>10,479,472.53</b>	<b>8,853,969.53</b>	<b>220,250.77</b>	<b>1,405,252.23</b>

**STATE OF MISSOURI**  
**DESIGN AND CONSTRUCTION**  
**NATURE AND EXTENT OF SERVICES**

The Division of Design and Construction is responsible for the Design and Construction function and Capital Improvements.

Section II and Other Costs are disallowed and have been allocated to "All Other".

**State of Missouri**  
**Statewide Cost Allocation Plan**  
**Schedule .2 - Costs To Be Allocated**  
**For Department DESIGN AND CONSTRUCTION**

	1st Allocation	2nd Allocation	Sub-Total	Total
Expenditures Per Financial Statement:	113,622,057.00			113,622,057.00
BUILDING USE I	74,728.88		74,728.88	
BUILDING USE IV	1,727.09		1,727.09	
EQUIPMENT USE	29,303.05		29,303.05	
RETIREMENT/GROUP INSURANCE	379,000.12		379,000.12	
OASDHI	88,914.02		88,914.02	
BOARD OF PUBLIC BUILDINGS I	147,822.39	332.05	148,154.44	
COMM. OF ADMIN.	311,949.29	114,590.18	426,539.47	
INFORMATION SERVICES	8,482.82	298.41	8,781.23	
ACCOUNTING	3,561.77	113.35	3,675.12	
FACILITIES MANAGEMENT	24,373.01	925.38	25,298.39	
PURCHASING		544.98	544.98	
GENERAL SERVICES		18,065.31	18,065.31	
TREASURER		120.17	120.17	
SECURITY		18,293.96	18,293.96	
Total Allocated Additions:	1,069,862.44	153,283.79	1,223,146.23	1,223,146.23
Capital Outlay	( 106,213,267.00)			
GR Cost Reimbursement	( 15,549.00)			
Total Departmental Cost Adjustments:	( 106,228,816.00)			( 106,228,816.00)
Total To Be Allocated:	8,463,103.44	153,283.79		8,616,387.23

**State of Missouri**  
**Statewide Cost Allocation Plan**  
**Schedule .3 - Costs Allocated By Activity**  
**For Department DESIGN AND CONSTRUCTION**

	Total	General & Admin	SECTION II	OTHER
<b>Wages &amp; Benefits</b>				
Salaries & Wages	3,816,068.00	0.00	2,401,694.00	1,414,374.00
<b>Other Expense &amp; Cost</b>				
Departmental Expenditures	109,805,989.00	0.00	5,349,739.00	104,456,250.00
<b>Departmental Totals</b>				
Total Expenditures	113,622,057.00	0.00	7,751,433.00	105,870,624.00
<b>Deductions</b>				
Total Deductions	0.00	0.00	0.00	0.00
<b>Cost Adjustments</b>				
Capital Outlay	( 106,213,267.00)	0.00	( 5,007,987.00)	( 101,205,280.00)
GR Cost Reimbursement	( 15,549.00)	0.00	( 9,786.00)	( 5,763.00)
<b>Functional Cost</b>				
Functional Cost	7,393,241.00	0.00	2,733,660.00	4,659,581.00
<b>Allocation Step 1</b>				
Inbound- All Others	1,069,862.44	1,069,862.44	0.00	0.00
Reallocate Admin Costs		( 1,069,862.44)	395,582.71	674,279.73
1st Allocation	8,463,103.44	0.00	3,129,242.71	5,333,860.73
<b>Allocation Step 2</b>				
Inbound- All Others	153,283.79	153,283.79	0.00	0.00
Reallocate Admin Costs		( 153,283.79)	56,676.83	96,606.96
2nd Allocation	153,283.79	0.00	56,676.83	96,606.96
<b>Total For 20 DESIGN AND</b>				
Total Allocated	8,616,387.23	0.00	3,185,919.54	5,430,467.69



**State of Missouri**  
**Statewide Cost Allocation Plan**  
**Schedule .4 - Detail Activity Allocations**  
**For Department DESIGN AND CONSTRUCTION**

## Activity - SECTION II

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Total Allocation - Step1	Total Allocation - Step2	Total Allocation - Total
ALL OTHER	100	100.0000	3,129,242.71		3,129,242.71	56,676.83	3,185,919.54
SubTotal	100	100.0000	3,129,242.71		3,129,242.71	56,676.83	3,185,919.54
TOTAL	100	100.0000	3,129,242.71		3,129,242.71	56,676.83	3,185,919.54

Allocation Basis: Disallowed Portion

Allocation Source: Disallowed Portion

**State of Missouri**  
**Statewide Cost Allocation Plan**  
**Schedule .4 - Detail Activity Allocations**  
**For Department DESIGN AND CONSTRUCTION**

Activity - OTHER

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Total Allocation - Step1	Total Allocation - Step2	Total Allocation - Total
ALL OTHER	100	100.0000	5,333,860.73		5,333,860.73	96,606.96	5,430,467.69
SubTotal	100	100.0000	5,333,860.73		5,333,860.73	96,606.96	5,430,467.69
TOTAL	100	100.0000	5,333,860.73		5,333,860.73	96,606.96	5,430,467.69

Allocation Basis: Disallowed Portion  
Allocation Source: Disallowed Portion

**State of Missouri**  
**Statewide Cost Allocation Plan**  
**Schedule .5 - Allocation Summary**  
**For Department DESIGN AND CONSTRUCTION**

Receiving Department	Total	SECTION II	OTHER
ALL OTHER	8,616,387.23	3,185,919.54	5,430,467.69
Direct Billed	0.00	0.00	0.00
Total	<u>8,616,387.23</u>	<u>3,185,919.54</u>	<u>5,430,467.69</u>

**STATE OF MISSOURI**

**PERSONNEL**

**NATURE AND EXTENT OF SERVICES**

The Division of Personnel is responsible for recruitment, training, position classification, setting of compensation, and related activities with classified positions. Costs have been allocated based on the number of classified positions in each department.

Section II costs are disallowable and have been allocated to "All Other".

**State of Missouri**  
**Statewide Cost Allocation Plan**  
**Schedule .2 - Costs To Be Allocated**  
**For Department PERSONNEL**

	1st Allocation	2nd Allocation	Sub-Total	Total
Expenditures Per Financial Statement:	2,860,616.00			2,860,616.00
BUILDING USE I	70,401.62		70,401.62	
EQUIPMENT USE	28,087.45		28,087.45	
RETIREMENT/GROUP INSURANCE	673,075.92		673,075.92	
OASDHI	174,719.01		174,719.01	
UNEMPLOYMENT COMPENSATION	4,809.00		4,809.00	
BOARD OF PUBLIC BUILDINGS I	140,193.86	314.91	140,508.77	
COMM. OF ADMIN.	304,806.07	111,940.63	416,746.70	
INFORMATION SERVICES	428,709.52	43,233.91	471,943.43	
ACCOUNTING	1,643.73	52.23	1,695.96	
PURCHASING		277.13	277.13	
GENERAL SERVICES		24,133.24	24,133.24	
TREASURER		56.92	56.92	
SECURITY		17,713.19	17,713.19	
Total Allocated Additions:	1,826,446.18	197,722.16	2,024,168.34	2,024,168.34
Capital Outlay	( 75,927.00)			
GR Cost Reimbursement	( 31,848.00)			
Total Departmental Cost Adjustments:	( 107,775.00)			( 107,775.00)
Total To Be Allocated:	4,579,287.18	197,722.16		4,777,009.34

State of Missouri  
Statewide Cost Allocation Plan  
Schedule .3 - Costs Allocated By Activity  
For Department PERSONNEL

	Total	General & Admin	PERSONNEL SERVICE	SECTION II
Vages & Benefits				
Salaries & Wages	2,444,799.00	0.00	2,405,976.00	38,823.00
Other Expense & Cost				
Departmental Expenditures	415,817.00	0.00	363,083.00	52,734.00
Departmental Totals				
Total Expenditures	2,860,616.00	0.00	2,769,059.00	91,557.00
Deductions				
Total Deductions	0.00	0.00	0.00	0.00
Cost Adjustments				
Capital Outlay	( 75,927.00)	0.00	( 73,940.00)	( 1,987.00)
GR Cost Reimbursement	( 31,848.00)	0.00	( 31,342.00)	( 506.00)
Functional Cost	2,752,841.00	0.00	2,663,777.00	89,064.00
Allocation Step 1				
Inbound- All Others	1,826,446.18	1,826,446.18	0.00	0.00
Reallocate Admin Costs		( 1,826,446.18)	1,767,355.17	59,091.01
1st Allocation	4,579,287.18	0.00	4,431,132.17	148,155.01
Allocation Step 2				
Inbound- All Others	197,722.16	197,722.16	0.00	0.00
Reallocate Admin Costs		( 197,722.16)	191,325.25	6,396.91
2nd Allocation	197,722.16	0.00	191,325.25	6,396.91
Total For 21 PERSONNEL				
Total Allocated	4,777,009.34	0.00	4,622,457.42	154,551.92

**State of Missouri**  
**Statewide Cost Allocation Plan**  
**Schedule .4 - Detail Activity Allocations**  
**For Department PERSONNEL**

Fiscal Year 2004 SWCAP Revised  
 2004 Version 1.0004-1

## Activity - PERSONNEL SERVICE

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Total Allocation - Step1	Total Allocation - Step2	Total Allocation - Total
COMM. OF ADMIN.	784	2.0169	89,370.44		89,370.44		89,370.44
SECURITY	9	0.0232	1,025.94		1,025.94	45.21	1,071.15
REVENUE	1,899	4.8853	216,472.50		216,472.50	9,539.14	226,011.64
AGRICULTURE	299	0.7692	34,083.87		34,083.87	1,501.95	35,585.82
INSURANCE	122	0.3139	13,907.15		13,907.15	612.84	14,519.99
ECONOMIC DEVELOPMENT	1,230	3.1642	140,211.26		140,211.26	6,178.59	146,389.85
HEALTH	1,852	4.7644	211,114.87		211,114.87	9,303.04	220,417.91
LABOR	932	2.3976	106,241.40		106,241.40	4,681.66	110,923.06
MENTAL HEALTH	8,544	21.9798	973,955.36		973,955.36	42,918.58	1,016,873.94
NATURAL RESOURCES	1,682	4.3270	191,736.06		191,736.06	8,449.09	200,185.15
PUBLIC SAFETY	1,948	5.0113	222,058.17		222,058.17	9,785.28	231,843.45
SOCIAL SERVICES	8,305	21.3650	946,711.08		946,711.08	41,718.03	988,429.11
CORRECTIONS	11,266	28.9822	1,284,244.07		1,284,244.07	56,591.84	1,340,835.91
SubTotal	38,872	100.0000	4,431,132.17		4,431,132.17	191,325.25	4,622,457.42
TOTAL	38,872	100.0000	4,431,132.17		4,431,132.17	191,325.25	4,622,457.42

Allocation Basis: Average Number of Merit &amp; UCP Employees, FY 2004

Allocation Source: SAM II HR (Merit &amp; UCP) Reports

**State of Missouri**  
**Statewide Cost Allocation Plan**  
**Schedule .4 - Detail Activity Allocations**  
**For Department PERSONNEL**

Activity - SECTION II

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Total Allocation - Step1	Total Allocation - Step2	Total Allocation - Total
ALL OTHER	100	100.0000	148,155.01		148,155.01	6,396.91	154,551.92
SubTotal	100	100.0000	148,155.01		148,155.01	6,396.91	154,551.92
TOTAL	100	100.0000	148,155.01		148,155.01	6,396.91	154,551.92

Allocation Basis: Disallowed Portion  
Allocation Source: Disallowed Portion



**State of Missouri**  
**Statewide Cost Allocation Plan**  
**Schedule .5 - Allocation Summary**  
**For Department PERSONNEL**

Receiving Department	Total	PERSONNEL SERVICE	SECTION II
COMM. OF ADMIN.	89,370.44	89,370.44	0.00
SECURITY	1,071.15	1,071.15	0.00
REVENUE	226,011.64	226,011.64	0.00
AGRICULTURE	35,585.82	35,585.82	0.00
INSURANCE	14,519.99	14,519.99	0.00
ECONOMIC DEVELOPMENT	146,389.85	146,389.85	0.00
HEALTH	220,417.91	220,417.91	0.00
LABOR	110,923.06	110,923.06	0.00
MENTAL HEALTH	1,016,873.94	1,016,873.94	0.00
NATURAL RESOURCES	200,185.15	200,185.15	0.00
PUBLIC SAFETY	231,843.45	231,843.45	0.00
SOCIAL SERVICES	988,429.11	988,429.11	0.00
CORRECTIONS	1,340,835.91	1,340,835.91	0.00
ALL OTHER	154,551.92	0.00	154,551.92
Direct Billed	0.00	0.00	0.00
Total	<u>4,777,009.34</u>	<u>4,622,457.42</u>	<u>154,551.92</u>

**SCHEDULE 22**  
**FISCAL 2004**

**STATE OF MISSOURI**

**PURCHASING**

**NATURE AND EXTENT OF SERVICES**

The Division of Purchasing is responsible for procurement of all supplies, materials, equipment and contractual services required by the various State departments and agencies. Operating costs are not directly billed, and have been allocated to each State department based on the payments against contract releases during FY 2004.

Costs of Surplus Property have been allocated to "All Other".

**State of Missouri**  
**Statewide Cost Allocation Plan**  
**Schedule .2 - Costs To Be Allocated**  
**For Department PURCHASING**

	1st Allocation	2nd Allocation	Sub-Total	Total
Expenditures Per Financial Statement:	5,149,500.00			5,149,500.00
BUILDING USE I	43,228.69		43,228.69	
EQUIPMENT USE	80,025.21		80,025.21	
RETIREMENT/GROUP INSURANCE	547,816.06		547,816.06	
OASDHI	150,414.00		150,414.00	
BOARD OF PUBLIC BUILDINGS I	86,083.19	193.37	86,276.56	
COMM. OF ADMIN.	201,390.22	73,984.63	275,374.85	
INFORMATION SERVICES	64,399.89	6,225.62	70,625.51	
ACCOUNTING	1,947.31	61.96	2,009.27	
PURCHASING		631.41	631.41	
GENERAL SERVICES		10,853.03	10,853.03	
TREASURER		66.01	66.01	
SECURITY		10,453.69	10,453.69	
Total Allocated Additions:	1,175,304.57	102,469.72	1,277,774.29	1,277,774.29
Capital Outlay	( 60,108.00)			
Refunds	( 662,964.00)			
GR Cost Reimbursement	( 15,879.00)			
Total Departmental Cost Adjustments:	( 738,951.00)			( 738,951.00)
Total To Be Allocated:	5,585,853.57	102,469.72		5,688,323.29

State of Missouri  
Statewide Cost Allocation Plan  
Schedule .3 - Costs Allocated By Activity  
For Department PURCHASING

	Total	General & Admin	OPERATING	SURPLUS PROPERTY
Vages & Benefits				
Salaries & Wages	1,982,699.00	0.00	1,411,761.00	570,938.00
Other Expense & Cost				
Departmental Expenditures	3,166,801.00	0.00	790,411.00	2,376,390.00
Departmental Totals				
Total Expenditures	5,149,500.00	0.00	2,202,172.00	2,947,328.00
Deductions				
Total Deductions	0.00	0.00	0.00	0.00
Cost Adjustments				
Capital Outlay	( 60,108.00)	0.00	( 15,894.00)	( 44,214.00)
Refunds	( 662,964.00)	0.00	( 656,000.00)	( 6,964.00)
GR Cost Reimbursement	( 15,879.00)	0.00	( 11,306.00)	( 4,573.00)
Functional Cost	4,410,549.00	0.00	1,518,972.00	2,891,577.00
Allocation Step 1				
Inbound- All Others	1,175,304.57	1,175,304.57	0.00	0.00
Reallocate Admin Costs		( 1,175,304.57)	404,769.02	770,535.55
1st Allocation	5,585,853.57	0.00	1,923,741.02	3,662,112.55
Allocation Step 2				
Inbound- All Others	102,469.72	102,469.72	0.00	0.00
Reallocate Admin Costs		( 102,469.72)	35,290.06	67,179.66
2nd Allocation	102,469.72	0.00	35,290.06	67,179.66
Total For 22 PURCHASING				
Total Allocated	5,688,323.29	0.00	1,959,031.08	3,729,292.21

**State of Missouri**  
**Statewide Cost Allocation Plan**  
**Schedule .4 - Detail Activity Allocations**  
**For Department PURCHASING**

Fiscal Year 2004 SWCAP Revised  
 2004                      Version 1.0004-1

Activity - OPERATING

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Total Allocation - Step1	Total Allocation - Step2	Total Allocation - Total
BOARD OF PUBLIC BUILDINGS I	2,383,849	0.3853	7,412.52		7,412.52		7,412.52
BOARD OF PUBLIC BUILDINGS II	495,144	0.0800	1,539.65		1,539.65		1,539.65
COMM. OF ADMIN.	1,058,632	0.1711	3,291.79		3,291.79		3,291.79
INFORMATION SERVICES	19,903,541	3.2171	61,889.56		61,889.56		61,889.56
BUDGET AND PLANNING	19,935	0.0032	61.98		61.98		61.98
ACCOUNTING	368,263	0.0595	1,145.11		1,145.11		1,145.11
FACILITIES MANAGEMENT	1,991,319	0.3219	6,191.96		6,191.96		6,191.96
DESIGN AND CONSTRUCTION	175,265	0.0283	544.98		544.98		544.98
PERSONNEL	89,126	0.0144	277.13		277.13		277.13
PURCHASING	203,061	0.0328	631.41		631.41		631.41
GENERAL SERVICES	4,183,956	0.6763	13,009.91		13,009.91	249.42	13,259.33
TREASURER	1,196,614	0.1934	3,720.84		3,720.84	71.33	3,792.17
SECRETARY OF STATE	4,253,812	0.6876	13,227.12		13,227.12	253.58	13,480.70
SECURITY	165,144	0.0267	513.50		513.50	9.84	523.34
REVENUE	23,195,246	3.7492	72,125.03		72,125.03	1,382.75	73,507.78
GOVERNOR	23,512	0.0038	73.10		73.10	1.40	74.50
LT. GOVERNOR	646	0.0001	2.00		2.00	0.04	2.04
AUDITOR	195,240	0.0316	607.09		607.09	11.64	618.73
ATTORNEY GENERAL	1,125,229	0.1819	3,498.86		3,498.86	67.08	3,565.94
AGRICULTURE	2,376,299	0.3841	7,389.05		7,389.05	141.66	7,530.71
INSURANCE	1,009,005	0.1631	3,137.47		3,137.47	60.15	3,197.62
CONSERVATION	16,945,892	2.7391	52,692.82		52,692.82	1,010.20	53,703.02
ECONOMIC DEVELOPMENT	19,385,086	3.1333	60,277.44		60,277.44	1,155.61	61,433.05
EDUCATION	94,339,189	15.2487	293,345.32		293,345.32	5,623.87	298,969.19
HIGHER EDUCATION	10,740,362	1.7360	33,396.88		33,396.88	640.27	34,037.15
HEALTH	61,445,842	9.9319	191,064.28		191,064.28	3,662.99	194,727.27
LABOR	4,051,194	0.6548	12,597.08		12,597.08	241.51	12,838.59
MENTAL HEALTH	61,099,448	9.8759	189,987.18		189,987.18	3,642.34	193,629.52
NATURAL RESOURCES	12,224,480	1.9759	38,011.72		38,011.72	728.74	38,740.46
PUBLIC SAFETY	34,971,827	5.6527	108,744.00		108,744.00	2,084.79	110,828.79
SOCIAL SERVICES	96,076,048	15.5294	298,746.03		298,746.03	5,727.41	304,473.44
CORRECTIONS	142,978,544	23.1109	444,588.21		444,588.21	8,523.44	453,111.65

State of Missouri  
Statewide Cost Allocation Plan  
Schedule .4 - Detail Activity Allocations  
For Department PURCHASING

Activity - OPERATING

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Total Allocation - Step1	Total Allocation - Step2	Total Allocation - Total
SubTotal	618,670,750	100.0000	1,923,741.02		1,923,741.02	35,290.06	1,959,031.08
TOTAL	618,670,750	100.0000	1,923,741.02		1,923,741.02	35,290.06	1,959,031.08

Allocation Basis: Payments Against Contract Releases  
Allocation Source: Microsof Access Query from SAM II Data Warehouse

**State of Missouri**  
**Statewide Cost Allocation Plan**  
**Schedule .4 - Detail Activity Allocations**  
**For Department PURCHASING**

## Activity - SURPLUS PROPERTY

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Total Allocation - Step1	Total Allocation - Step2	Total Allocation - Total
ALL OTHER	100	100.0000	3,662,112.55		3,662,112.55	67,179.66	3,729,292.21
SubTotal	100	100.0000	3,662,112.55		3,662,112.55	67,179.66	3,729,292.21
TOTAL	100	100.0000	3,662,112.55		3,662,112.55	67,179.66	3,729,292.21

Allocation Basis: Disallowed Portion

Allocation Source: Disallowed Portion

**State of Missouri**  
**Statewide Cost Allocation Plan**  
**Schedule .5 - Allocation Summary**  
**For Department PURCHASING**

Receiving Department	Total	OPERATING	SURPLUS PROPERTY
BOARD OF PUBLIC BUILDINGS I	7,412.52	7,412.52	0.00
BOARD OF PUBLIC BUILDINGS II	1,539.65	1,539.65	0.00
COMM. OF ADMIN.	3,291.79	3,291.79	0.00
INFORMATION SERVICES	61,889.56	61,889.56	0.00
BUDGET AND PLANNING	61.98	61.98	0.00
ACCOUNTING	1,145.11	1,145.11	0.00
FACILITIES MANAGEMENT	6,191.96	6,191.96	0.00
DESIGN AND CONSTRUCTION	544.98	544.98	0.00
PERSONNEL	277.13	277.13	0.00
PURCHASING	631.41	631.41	0.00
GENERAL SERVICES	13,259.33	13,259.33	0.00
TREASURER	3,792.17	3,792.17	0.00
SECRETARY OF STATE	13,480.70	13,480.70	0.00
SECURITY	523.34	523.34	0.00
REVENUE	73,507.78	73,507.78	0.00
GOVERNOR	74.50	74.50	0.00
LT. GOVERNOR	2.04	2.04	0.00
AUDITOR	618.73	618.73	0.00
ATTORNEY GENERAL	3,565.94	3,565.94	0.00
AGRICULTURE	7,530.71	7,530.71	0.00
INSURANCE	3,197.62	3,197.62	0.00
CONSERVATION	53,703.02	53,703.02	0.00
ECONOMIC DEVELOPMENT	61,433.05	61,433.05	0.00
EDUCATION	298,969.19	298,969.19	0.00
HIGHER EDUCATION	34,037.15	34,037.15	0.00
HEALTH	194,727.27	194,727.27	0.00
LABOR	12,838.59	12,838.59	0.00
MENTAL HEALTH	193,629.52	193,629.52	0.00
NATURAL RESOURCES	38,740.46	38,740.46	0.00
PUBLIC SAFETY	110,828.79	110,828.79	0.00
SOCIAL SERVICES	304,473.44	304,473.44	0.00
CORRECTIONS	453,111.65	453,111.65	0.00
ALL OTHER	3,729,292.21	0.00	3,729,292.21



**State of Missouri**  
**Statewide Cost Allocation Plan**  
**Schedule .5 - Allocation Summary**  
**For Department PURCHASING**

Receiving Department	Total	OPERATING	SURPLUS PROPERTY
Direct Billed	0.00	0.00	0.00
Total	5,688,323.29	1,959,031.08	3,729,292.21

STATE OF MISSOURI

GENERAL SERVICES

NATURE AND EXTENT OF SERVICES

The Division of General Services is responsible for providing a variety of central services and administrative department support activities. Costs have been functionalized and allocated as follows:

Risk Management. Administers the State's insurance and self insurance programs. Costs are allocated based on the number of employees in each State department and agency.

Mail Services. Provide pick up, delivery and processing of mail to State departments and agencies. Costs are allocated based on the number of mail stops and cost of postage for each department and agency.

Section II. Section II costs are disallowed and have been allocated to "All Other".

Other Cost. The remaining cost of the Division of General Services are included as Other. These costs are allocated to "All Other".

**State of Missouri**  
**Statewide Cost Allocation Plan**  
**Schedule .2 - Costs To Be Allocated**  
**For Department GENERAL SERVICES**

Fiscal Year 2004 SWCAP Revised  
 2004 Version 1.0004-1

	1st Allocation	2nd Allocation	Sub-Total	Total
Expenditures Per Financial Statement:	33,234,620.00			33,234,620.00
BUILDING USE I	42,470.61		42,470.61	
BUILDING USE II	2,105.27		2,105.27	
EQUIPMENT USE	241,850.51		241,850.51	
RETIREMENT/GROUP INSURANCE	346,191.91		346,191.91	
OASDHI	76,553.03		76,553.03	
BUILDING RENTAL	91,399.01		91,399.01	
UNEMPLOYMENT COMPENSATION	6,485.00		6,485.00	
INSURANCE	97,440.00		97,440.00	
BOARD OF PUBLIC BUILDINGS I	84,573.59	189.98	84,763.57	
COMM. OF ADMIN.	316,759.51	116,360.81	433,120.32	
INFORMATION SERVICES	255,260.85	19,935.41	275,196.26	
ACCOUNTING	38,654.33	1,231.75	39,886.08	
FACILITIES MANAGEMENT	119,013.76	4,518.64	123,532.40	
PURCHASING	13,009.91	249.42	13,259.33	
GENERAL SERVICES		36,863.14	36,863.14	
TREASURER		1,274.76	1,274.76	
SECURITY		10,163.32	10,163.32	
Total Allocated Additions:	1,731,767.29	190,787.23	1,922,554.52	1,922,554.52
Capital Outlay - Departmental	( 131,708.00)			
Capital Outlay - G & A	( 13,784.00)			
Unallowable Risk Management	( 25,013,784.00)			
GR Cost Reimbursement	( 13,138.00)			
Total Departmental Cost Adjustments:	( 25,172,414.00)			( 25,172,414.00)
Total To Be Allocated:	9,793,973.29	190,787.23		9,984,760.52

State of Missouri  
Statewide Cost Allocation Plan  
Schedule .3 - Costs Allocated By Activity  
For Department GENERAL SERVICES

	Total	General & Admin	RISK MANAGEMENT	MAIL SERVICES	SECTION II
Vages & Benefits					
Salaries & Wages	2,522,356.00	0.00	501,251.00	157,082.00	1,688,966.00
Other Expense & Cost					
Departmental Expenditures	30,426,122.00	0.00	25,082,911.00	15,252.00	4,964,792.00
General and Administrative	286,142.00	0.00	56,863.00	17,820.00	191,600.00
Departmental Totals					
Total Expenditures	33,234,620.00	0.00	25,641,025.00	190,154.00	6,845,358.00
Deductions					
Total Deductions	0.00	0.00	0.00	0.00	0.00
Cost Adjustments					
Capital Outlay - Departmental	( 131,708.00)	0.00	0.00	0.00	( 104,215.00)
Capital Outlay - G & A	( 13,784.00)	0.00	( 2,739.00)	( 858.00)	( 9,230.00)
Unallowable Risk Management	( 25,013,784.00)	0.00	( 25,013,784.00)	0.00	0.00
GR Cost Reimbursement	( 13,138.00)	0.00	( 2,611.00)	( 818.00)	( 8,797.00)
Functional Cost	8,062,206.00	0.00	621,891.00	188,478.00	6,723,116.00
Allocation Step 1					
Inbound- All Others	1,731,767.29	1,731,767.29	0.00	0.00	0.00
Reallocate Admin Costs		( 1,731,767.29)	133,583.33	40,485.26	1,444,129.40
1st Allocation	9,793,973.29	0.00	755,474.33	228,963.26	8,167,245.40
Allocation Step 2					
Inbound- All Others	190,787.23	190,787.23	0.00	0.00	0.00
Reallocate Admin Costs		( 190,787.23)	14,716.75	4,460.22	159,098.43
2nd Allocation	190,787.23	0.00	14,716.75	4,460.22	159,098.43
Total For 23 GENERAL SERVICES					
Total Allocated	9,984,760.52	0.00	770,191.08	233,423.48	8,326,343.83

**State of Missouri**  
**Statewide Cost Allocation Plan**  
**Schedule .3 - Costs Allocated By Activity**  
**For Department GENERAL SERVICES**

	OTHER
<b>Wages &amp; Benefits</b>	
Salaries & Wages	175,057.00
<b>Other Expense &amp; Cost</b>	
Departmental Expenditures	363,167.00
General and Administrative	19,859.00
<b>Departmental Totals</b>	
Total Expenditures	558,083.00
<b>Deductions</b>	
Total Deductions	0.00
<b>Cost Adjustments</b>	
Capital Outlay - Departmental	( 27,493.00)
Capital Outlay - G & A	( 957.00)
Unallowable Risk Management	0.00
GR Cost Reimbursement	( 912.00)
<b>Functional Cost</b>	528,721.00
<b>Allocation Step 1</b>	
Inbound- All Others	0.00
Reallocate Admin Costs	113,569.30
1st Allocation	642,290.30
<b>Allocation Step 2</b>	
Inbound- All Others	0.00
Reallocate Admin Costs	12,511.83
2nd Allocation	12,511.83
<b>Total For 23 GENERAL SERVICES</b>	
Total Allocated	654,802.13

**State of Missouri**  
**Statewide Cost Allocation Plan**  
**Schedule .4 - Detail Activity Allocations**  
**For Department GENERAL SERVICES**

## Activity - RISK MANAGEMENT

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Total Allocation - Step1	Total Allocation - Step2	Total Allocation - Total
COMM. OF ADMIN.	920	1.0929	8,256.84		8,256.84		8,256.84
TREASURER	53	0.0630	475.67		475.67	9.37	485.04
SECRETARY OF STATE	268	0.3184	2,405.26		2,405.26	47.37	2,452.63
SECURITY	40	0.0475	358.99		358.99	7.07	366.06
REVENUE	2,139	2.5411	19,197.16		19,197.16	378.10	19,575.26
LEGISLATURE	732	0.8696	6,569.57		6,569.57	129.39	6,698.96
JUDICIARY	4,012	4.7661	36,007.02		36,007.02	709.17	36,716.19
GOVERNOR	35	0.0416	314.12		314.12	6.19	320.31
LT. GOVERNOR	9	0.0107	80.78		80.78	1.59	82.37
AUDITOR	150	0.1782	1,346.23		1,346.23	26.51	1,372.74
ATTORNEY GENERAL	430	0.5108	3,859.17		3,859.17	76.01	3,935.18
AGRICULTURE	395	0.4692	3,545.06		3,545.06	69.82	3,614.88
INSURANCE	210	0.2495	1,884.71		1,884.71	37.12	1,921.83
CONSERVATION	2,000	2.3759	17,949.66		17,949.66	353.53	18,303.19
ECONOMIC DEVELOPMENT	1,347	1.6002	12,089.10		12,089.10	238.10	12,327.20
EDUCATION	2,303	2.7359	20,669.04		20,669.04	407.09	21,076.13
HIGHER EDUCATION	22,502	26.7320	201,951.65		201,951.65	3,977.50	205,929.15
HEALTH	2,024	2.4045	18,165.06		18,165.06	357.77	18,522.83
HIGHWAYS	6,947	8.2528	62,348.15		62,348.15	1,227.97	63,576.12
LABOR	1,058	1.2569	9,495.37		9,495.37	187.02	9,682.39
MENTAL HEALTH	9,683	11.5031	86,903.28		86,903.28	1,711.60	88,614.88
NATURAL RESOURCES	2,033	2.4151	18,245.83		18,245.83	359.36	18,605.19
PUBLIC SAFETY	4,544	5.3981	40,781.63		40,781.63	803.21	41,584.84
SOCIAL SERVICES	8,802	10.4565	78,996.46		78,996.46	1,555.87	80,552.33
CORRECTIONS	11,541	13.7104	103,578.52		103,578.52	2,040.02	105,618.54
SubTotal	84,177	100.0000	755,474.33		755,474.33	14,716.75	770,191.08
TOTAL	84,177	100.0000	755,474.33		755,474.33	14,716.75	770,191.08

Allocation Basis: Total Number of Employees, FY 2004

Allocation Source: OHB874R1 Report (Avg. 4 Quarters and Statistical Summary of Higher Ed)

**State of Missouri**  
**Statewide Cost Allocation Plan**  
**Schedule .4 - Detail Activity Allocations**  
**For Department GENERAL SERVICES**

## Activity - MAIL SERVICES

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Total Allocation - Step1	Total Allocation - Step2	Total Allocation - Total
COMM. OF ADMIN.	14,569	7.7298	17,698.44		17,698.44		17,698.44
INFORMATION SERVICES	8,312	4.4101	10,097.43		10,097.43		10,097.43
BUDGET AND PLANNING	5,353	2.8401	6,502.83		6,502.83		6,502.83
ACCOUNTING	8,331	4.4201	10,120.51		10,120.51		10,120.51
FACILITIES MANAGEMENT	9,311	4.9401	11,311.01		11,311.01		11,311.01
DESIGN AND CONSTRUCTION	14,871	7.8900	18,065.31		18,065.31		18,065.31
PERSONNEL	19,866	10.5402	24,133.24		24,133.24		24,133.24
PURCHASING	8,934	4.7401	10,853.03		10,853.03		10,853.03
GENERAL SERVICES	30,345	16.1001	36,863.14		36,863.14		36,863.14
REVENUE	5,277	2.7998	6,410.50		6,410.50	343.17	6,753.67
LEGISLATURE	10,574	5.6102	12,845.31		12,845.31	687.64	13,532.95
JUDICIARY	1,319	0.6998	1,602.32		1,602.32	85.78	1,688.10
GOVERNOR	2,639	1.4002	3,205.86		3,205.86	171.62	3,377.48
LT. GOVERNOR	2,865	1.5201	3,480.40		3,480.40	186.31	3,666.71
AUDITOR	5,277	2.7998	6,410.50		6,410.50	343.17	6,753.67
INSURANCE	5,277	2.7998	6,410.50		6,410.50	343.17	6,753.67
ECONOMIC DEVELOPMENT	5,277	2.7998	6,410.50		6,410.50	343.17	6,753.67
HIGHER EDUCATION	1,319	0.6998	1,602.32		1,602.32	85.78	1,688.10
PUBLIC SAFETY	7,106	3.7702	8,632.38		8,632.38	462.11	9,094.49
ALL OTHER	21,656	11.4899	26,307.73		26,307.73	1,408.30	27,716.03
SubTotal	188,478	100.0000	228,963.26		228,963.26	4,460.22	233,423.48
TOTAL	188,478	100.0000	228,963.26		228,963.26	4,460.22	233,423.48

Allocation Basis: Actual Postage and Handling and Mail Stops

Allocation Source: Office of Administration Mail Room

State of Missouri  
Statewide Cost Allocation Plan  
Schedule .4 - Detail Activity Allocations  
For Department GENERAL SERVICES

Activity - SECTION II

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Total Allocation - Step1	Total Allocation - Step2	Total Allocation - Total
ALL OTHER	100	100.0000	8,167,245.40		8,167,245.40	159,098.43	8,326,343.83
SubTotal	100	100.0000	8,167,245.40		8,167,245.40	159,098.43	8,326,343.83
TOTAL	100	100.0000	8,167,245.40		8,167,245.40	159,098.43	8,326,343.83

Allocation Basis: Disallowed Portion  
Allocation Source: Disallowed Portion



**State of Missouri**  
**Statewide Cost Allocation Plan**  
**Schedule .4 - Detail Activity Allocations**  
**For Department GENERAL SERVICES**

Activity - OTHER

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Total Allocation - Step1	Total Allocation - Step2	Total Allocation - Total
ALL OTHER	100	100.0000	642,290.30		642,290.30	12,511.83	654,802.13
SubTotal	100	100.0000	642,290.30		642,290.30	12,511.83	654,802.13
TOTAL	100	100.0000	642,290.30		642,290.30	12,511.83	654,802.13

Allocation Basis: Disallowed Portion  
Allocation Source: Disallowed Portion

State of Missouri  
Statewide Cost Allocation Plan  
Schedule .5 - Allocation Summary  
For Department GENERAL SERVICES

Receiving Department	Total	RISK MANAGEMENT	MAIL SERVICES	SECTION II	OTHER
COMM. OF ADMIN.	25,955.28	8,256.84	17,698.44	0.00	0.00
INFORMATION SERVICES	10,097.43	0.00	10,097.43	0.00	0.00
BUDGET AND PLANNING	6,502.83	0.00	6,502.83	0.00	0.00
ACCOUNTING	10,120.51	0.00	10,120.51	0.00	0.00
FACILITIES MANAGEMENT	11,311.01	0.00	11,311.01	0.00	0.00
DESIGN AND CONSTRUCTION	18,065.31	0.00	18,065.31	0.00	0.00
PERSONNEL	24,133.24	0.00	24,133.24	0.00	0.00
PURCHASING	10,853.03	0.00	10,853.03	0.00	0.00
GENERAL SERVICES	36,863.14	0.00	36,863.14	0.00	0.00
TREASURER	485.04	485.04	0.00	0.00	0.00
SECRETARY OF STATE	2,452.63	2,452.63	0.00	0.00	0.00
SECURITY	366.06	366.06	0.00	0.00	0.00
REVENUE	26,328.93	19,575.26	6,753.67	0.00	0.00
LEGISLATURE	20,231.91	6,698.96	13,532.95	0.00	0.00
JUDICIARY	38,404.29	36,716.19	1,688.10	0.00	0.00
GOVERNOR	3,697.79	320.31	3,377.48	0.00	0.00
LT. GOVERNOR	3,749.08	82.37	3,666.71	0.00	0.00
AUDITOR	8,126.41	1,372.74	6,753.67	0.00	0.00
ATTORNEY GENERAL	3,935.18	3,935.18	0.00	0.00	0.00
AGRICULTURE	3,614.88	3,614.88	0.00	0.00	0.00
INSURANCE	8,675.50	1,921.83	6,753.67	0.00	0.00
CONSERVATION	18,303.19	18,303.19	0.00	0.00	0.00
ECONOMIC DEVELOPMENT	19,080.87	12,327.20	6,753.67	0.00	0.00
EDUCATION	21,076.13	21,076.13	0.00	0.00	0.00
HIGHER EDUCATION	207,617.25	205,929.15	1,688.10	0.00	0.00
HEALTH	18,522.83	18,522.83	0.00	0.00	0.00
HIGHWAYS	63,576.12	63,576.12	0.00	0.00	0.00
LABOR	9,682.39	9,682.39	0.00	0.00	0.00
MENTAL HEALTH	88,614.88	88,614.88	0.00	0.00	0.00
NATURAL RESOURCES	18,605.19	18,605.19	0.00	0.00	0.00
PUBLIC SAFETY	50,679.33	41,584.84	9,094.49	0.00	0.00
SOCIAL SERVICES	80,552.33	80,552.33	0.00	0.00	0.00
CORRECTIONS	105,618.54	105,618.54	0.00	0.00	0.00
ALL OTHER	9,008,861.99	0.00	27,716.03	8,326,343.83	654,802.13

**State of Missouri**  
**Statewide Cost Allocation Plan**  
**Schedule .5 - Allocation Summary**  
**For Department GENERAL SERVICES**

Fiscal Year 2004 SWCAP Revised  
2004 Version 1.0004-1

Receiving Department	Total	RISK MANAGEMENT	MAIL SERVICES	SECTION II	OTHER
Direct Billed	0.00	0.00	0.00	0.00	0.00
Total	9,984,760.52	770,191.08	233,423.48	8,326,343.83	654,802.13

**SCHEDULE 24**  
**FISCAL 2004**

**STATE OF MISSOURI**

**TREASURER**

**NATURE AND EXTENT OF SERVICES**

The State Treasurer is responsible for disbursement of State funds, reconciliation of bank accounts, redemption of warrants, and related activities. These costs are allowable for plan purposes and have been allocated based on the number of warrants issued for each department (including paychecks, accounts payable, welfare funds, child support payments and tax refunds). Since the count of regular warrants ("A" warrants) is not available by Department, the number of payment voucher document transactions is included in the total count of all warrants.

Advertising costs for the unclaimed property division of the Treasurer's Office, and refunds have been identified separately and disallowed. The other costs of the Treasurer's Office are considered general government and have been allocated to "All Other".

State of Missouri  
Statewide Cost Allocation Plan  
Schedule .2 - Costs To Be Allocated  
For Department TREASURER

	1st Allocation	2nd Allocation	Sub-Total	Total
Expenditures Per Financial Statement:	23,318,396.00			23,318,396.00
BUILDING USE I	71,553.65		71,553.65	
BUILDING USE II	1,107.40		1,107.40	
BUILDING USE III	918.10		918.10	
RETIREMENT/GROUP INSURANCE	502,164.96		502,164.96	
OASDHI	136,739.98		136,739.98	
BUILDING RENTAL	1,520.99		1,520.99	
UNEMPLOYMENT COMPENSATION	4,016.00		4,016.00	
INSURANCE	36.73		36.73	
BOARD OF PUBLIC BUILDINGS I	140,900.24	316.50	141,216.74	
INFORMATION SERVICES	32,290.67	937.26	33,227.93	
BUDGET AND PLANNING	8,213.13	608.89	8,822.02	
ACCOUNTING	15,141.05	482.45	15,623.50	
FACILITIES MANAGEMENT	16,650.72	632.18	17,282.90	
PURCHASING	3,720.84	71.33	3,792.17	
GENERAL SERVICES	475.67	9.37	485.04	
TREASURER		499.87	499.87	
SECRETARY OF STATE		18,994.46	18,994.46	
SECURITY		12,195.97	12,195.97	
REVENUE		124.78	124.78	
Total Allocated Additions:	935,450.13	34,873.06	970,323.19	970,323.19
Capital Outlay	( 105,229.00)			
Refunds	( 19,866,481.00)			
GR Cost Reimbursement	( 5,755.00)			
Advertising for Unclaimed Prop	( 1,069,699.00)			
Total Departmental Cost Adjustments:	( 21,047,164.00)			( 21,047,164.00)
Total To Be Allocated:	3,206,682.13	34,873.06		3,241,555.19

**State of Missouri**  
**Statewide Cost Allocation Plan**  
**Schedule .3 - Costs Allocated By Activity**  
**For Department TREASURER**

	Total	General & Admin	DISBURSEMENTS	GENERAL GOV'T
<b>Wages &amp; Benefits</b>				
Salaries & Wages	1,821,909.00	0.00	85,944.00	1,735,965.00
<b>Other Expense &amp; Cost</b>				
Departmental Expenditures	560,307.00	0.00	26,446.49	533,860.51
Refunds	19,866,481.00	0.00	0.00	19,866,481.00
Advertising for Unclaimed Property	1,069,699.00	0.00	0.00	1,069,699.00
<b>Departmental Totals</b>				
Total Expenditures	23,318,396.00	0.00	112,390.49	23,206,005.51
<b>Deductions</b>				
Total Deductions	0.00	0.00	0.00	0.00
<b>Cost Adjustments</b>				
Capital Outlay	( 105,229.00)	0.00	( 4,967.00)	( 100,262.00)
Refunds	( 19,866,481.00)	0.00	0.00	( 19,866,481.00)
GR Cost Reimbursement	( 5,755.00)	0.00	( 272.00)	( 5,483.00)
Advertising for Unclaimed Prop	( 1,069,699.00)	0.00	0.00	( 1,069,699.00)
<b>Functional Cost</b>				
Functional Cost	2,271,232.00	0.00	107,151.49	2,164,080.51
<b>Allocation Step 1</b>				
Inbound- All Others	935,450.13	935,450.13	0.00	0.00
Reallocate Admin Costs		( 935,450.13)	44,132.67	891,317.46
1st Allocation	3,206,682.13	0.00	151,284.16	3,055,397.97
<b>Allocation Step 2</b>				
Inbound- All Others	34,873.06	34,873.06	0.00	0.00
Reallocate Admin Costs		( 34,873.06)	1,645.24	33,227.82
2nd Allocation	34,873.06	0.00	1,645.24	33,227.82
<b>Total For 24 TREASURER</b>				
Total Allocated	3,241,555.19	0.00	152,929.40	3,088,625.79

**State of Missouri**  
**Statewide Cost Allocation Plan**  
**Schedule .4 - Detail Activity Allocations**  
**For Department TREASURER**

## Activity - DISBURSEMENTS

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Total Allocation - Step1	Total Allocation - Step2	Total Allocation - Total
BOARD OF PUBLIC BUILDINGS I	5,402	0.0816	123.43		123.43		123.43
BOARD OF PUBLIC BUILDINGS II	1,645	0.0248	37.59		37.59		37.59
COMM. OF ADMIN.	4,067	0.0614	92.93		92.93		92.93
INFORMATION SERVICES	20,030	0.3025	457.67		457.67		457.67
BUDGET AND PLANNING	907	0.0137	20.72		20.72		20.72
ACCOUNTING	1,847	0.0279	42.20		42.20		42.20
FACILITIES MANAGEMENT	7,056	0.1066	161.23		161.23		161.23
DESIGN AND CONSTRUCTION	5,259	0.0794	120.17		120.17		120.17
PERSONNEL	2,491	0.0376	56.92		56.92		56.92
PURCHASING	2,889	0.0436	66.01		66.01		66.01
GENERAL SERVICES	55,790	0.8426	1,274.76		1,274.76		1,274.76
TREASURER	21,877	0.3304	499.87		499.87		499.87
SECRETARY OF STATE	18,357	0.2773	419.44		419.44	4.65	424.09
SECURITY	1,039	0.0157	23.74		23.74	0.26	24.00
REVENUE	1,720,935	25.9922	39,322.13		39,322.13	436.15	39,758.28
LEGISLATURE	25,203	0.3807	575.87		575.87	6.39	582.26
JUDICIARY	108,311	1.6359	2,474.83		2,474.83	27.45	2,502.28
GOVERNOR	1,763	0.0266	40.28		40.28	0.45	40.73
LT. GOVERNOR	352	0.0053	8.04		8.04	0.09	8.13
AUDITOR	5,176	0.0782	118.27		118.27	1.31	119.58
ATTORNEY GENERAL	19,600	0.2960	447.85		447.85	4.97	452.82
AGRICULTURE	33,396	0.5044	763.07		763.07	8.46	771.53
INSURANCE	10,651	0.1609	243.37		243.37	2.70	246.07
CONSERVATION	149,969	2.2651	3,426.68		3,426.68	38.01	3,464.69
ECONOMIC DEVELOPMENT	91,807	1.3866	2,097.72		2,097.72	23.27	2,120.99
EDUCATION	573,593	8.6633	13,106.19		13,106.19	145.37	13,251.56
HIGHER EDUCATION	9,128	0.1379	208.57		208.57	2.31	210.88
HEALTH	253,132	3.8232	5,783.88		5,783.88	64.15	5,848.03
HIGHWAYS	918,559	13.8735	20,988.41		20,988.41	232.80	21,221.21
LABOR	81,179	1.2261	1,854.88		1,854.88	20.57	1,875.45
MENTAL HEALTH	304,862	4.6045	6,965.88		6,965.88	77.26	7,043.14
NATURAL RESOURCES	210,972	3.1864	4,820.56		4,820.56	53.47	4,874.03



All Monetary Values Are \$ Dollars

© . MAXII INC.

**DRAFT**

Schedule 24.4.1

age 7

**State of Missouri**  
**Statewide Cost Allocation Plan**  
**Schedule .4 - Detail Activity Allocations**  
**For Department TREASURER**

Activity - DISBURSEMENTS

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Total Allocation - Step1	Total Allocation - Step2	Total Allocation - Total
PUBLIC SAFETY	186,753	2.8206	4,267.17		4,267.17	47.33	4,314.50
SOCIAL SERVICES	1,329,943	20.0869	30,388.24		30,388.24	337.06	30,725.30
CORRECTIONS	433,697	6.5504	9,909.66		9,909.66	109.92	10,019.58
ALL OTHER	3,323	0.0502	75.93		75.93	0.84	76.77
SubTotal	6,620,960	100.0000	151,284.16		151,284.16	1,645.24	152,929.40
TOTAL	6,620,960	100.0000	151,284.16		151,284.16	1,645.24	152,929.40

Allocation Basis: Number of PV Documents, Payroll, Revenue and Social Services Warrants

Allocation Source: Microsoft Acces Queries-SAM II HR and Financial, and OA-Accounting



**State of Missouri**  
**Statewide Cost Allocation Plan**  
**Schedule .4 - Detail Activity Allocations**  
**For Department TREASURER**

## Activity - GENERAL GOV'T

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Total Allocation - Step1	Total Allocation - Step2	Total Allocation - Total
ALL OTHER	100	100.0000	3,055,397.97		3,055,397.97	33,227.82	3,088,625.79
SubTotal	100	100.0000	3,055,397.97		3,055,397.97	33,227.82	3,088,625.79
TOTAL	100	100.0000	3,055,397.97		3,055,397.97	33,227.82	3,088,625.79

Allocation Basis: Disallowed Portion

Allocation Source: Disallowed Portion

**State of Missouri**  
**Statewide Cost Allocation Plan**  
**Schedule .5 - Allocation Summary**  
**For Department TREASURER**

Receiving Department	Total	DISBURSEMENTS	GENERAL GOV'T
BOARD OF PUBLIC BUILDINGS I	123.43	123.43	0.00
BOARD OF PUBLIC BUILDINGS II	37.59	37.59	0.00
COMM. OF ADMIN.	92.93	92.93	0.00
INFORMATION SERVICES	457.67	457.67	0.00
BUDGET AND PLANNING	20.72	20.72	0.00
ACCOUNTING	42.20	42.20	0.00
FACILITIES MANAGEMENT	161.23	161.23	0.00
DESIGN AND CONSTRUCTION	120.17	120.17	0.00
PERSONNEL	56.92	56.92	0.00
PURCHASING	66.01	66.01	0.00
GENERAL SERVICES	1,274.76	1,274.76	0.00
TREASURER	499.87	499.87	0.00
SECRETARY OF STATE	424.09	424.09	0.00
SECURITY	24.00	24.00	0.00
REVENUE	39,758.28	39,758.28	0.00
LEGISLATURE	582.26	582.26	0.00
JUDICIARY	2,502.28	2,502.28	0.00
GOVERNOR	40.73	40.73	0.00
LT. GOVERNOR	8.13	8.13	0.00
AUDITOR	119.58	119.58	0.00
ATTORNEY GENERAL	452.82	452.82	0.00
AGRICULTURE	771.53	771.53	0.00
INSURANCE	246.07	246.07	0.00
CONSERVATION	3,464.69	3,464.69	0.00
ECONOMIC DEVELOPMENT	2,120.99	2,120.99	0.00
EDUCATION	13,251.56	13,251.56	0.00
HIGHER EDUCATION	210.88	210.88	0.00
HEALTH	5,848.03	5,848.03	0.00
HIGHWAYS	21,221.21	21,221.21	0.00
LABOR	1,875.45	1,875.45	0.00
MENTAL HEALTH	7,043.14	7,043.14	0.00
NATURAL RESOURCES	4,874.03	4,874.03	0.00
PUBLIC SAFETY	4,314.50	4,314.50	0.00
SOCIAL SERVICES	30,725.30	30,725.30	0.00
CORRECTIONS	10,019.58	10,019.58	0.00
ALL OTHER	3,088,702.56	76.77	3,088,625.79



**State of Missouri**  
**Statewide Cost Allocation Plan**  
**Schedule .5 - Allocation Summary**  
**For Department TREASURER**

Fiscal Year 2004 SWCAP Revised  
2004 Version 1.0004-1

Receiving Department	Total	DISBURSEMENTS	GENERAL GOV'T
Direct Billed	0.00	0.00	0.00
Total	3,241,555.19	152,929.40	3,088,625.79

**SCHEDULE 25**  
**FISCAL 2004**

**STATE OF MISSOURI**

**SECRETARY OF STATE**

**NATURE AND EXTENT OF SERVICES**

The Secretary of State maintains a central records facility which stores inactive records required to be maintained under State or Federal records management policies. The costs of this service are not directly billed to State agencies. Costs are allowable for plan purposes and have been allocated based on the number of cubic feet of records stored. All other costs of the Secretary of State are considered general government and are allocated to "All Other". Costs of the Staff Services function are general and administrative in nature and are distributed to general government and to allowable functions prior to allocation.

**State of Missouri**  
**Statewide Cost Allocation Plan**  
**Schedule .2 - Costs To Be Allocated**  
**For Department SECRETARY OF STATE**

	1st Allocation	2nd Allocation	Sub-Total	Total
Expenditures Per Financial Statement:	24,171,953.00			24,171,953.00
BUILDING USE I	6,867.46		6,867.46	
BUILDING USE II	2,685.99		2,685.99	
BUILDING USE III	781,037.76		781,037.76	
RETIREMENT/GROUP INSURANCE	2,328,219.10		2,328,219.10	
OASDHI	587,982.03		587,982.03	
BUILDING RENTAL	200,053.99		200,053.99	
WORKER'S COMPENSATION	1,389.91		1,389.91	
UNEMPLOYMENT COMPENSATION	65,704.00		65,704.00	
INSURANCE	185.71		185.71	
BOARD OF PUBLIC BUILDINGS I	36,578.13	82.17	36,660.30	
BOARD OF PUBLIC BUILDINGS II	987,695.02	2,879.95	990,574.97	
INFORMATION SERVICES	27,095.10	786.45	27,881.55	
BUDGET AND PLANNING	5,758.63	426.93	6,185.56	
ACCOUNTING	12,480.23	397.27	12,877.50	
FACILITIES MANAGEMENT	14,547.13	552.32	15,099.45	
PURCHASING	13,227.12	253.58	13,480.70	
GENERAL SERVICES	2,405.26	47.37	2,452.63	
TREASURER	419.44	4.65	424.09	
SECRETARY OF STATE		181,602.41	181,602.41	
SECURITY		62,141.38	62,141.38	
REVENUE		451.09	451.09	
Total Allocated Additions:	5,074,332.01	249,625.57	5,323,957.58	5,323,957.58
Capital Outlay - Departmental	( 169,833.00)			
Capital Outlay - G & A	( 753,018.00)			
Postage	( 11,331.00)			
GR Cost Reimbursement	( 195,573.00)			
Total Departmental Cost Adjustments:	( 1,129,755.00)			( 1,129,755.00)
Total To Be Allocated:	28,116,530.01	249,625.57		28,366,155.58

**State of Missouri**  
**Statewide Cost Allocation Plan**  
**Schedule .3 - Costs Allocated By Activity**  
**For Department SECRETARY OF STATE**

	Total	General & Admin	RECORDS MANAGEMENT	GENERAL GOV'T
Vages & Benefits				
Salaries & Wages	6,681,911.00	0.00	1,894,207.00	4,787,704.00
Other Expense & Cost				
Departmental Expenditures	13,362,387.00	0.00	995,216.00	12,367,171.00
General and Administrative	4,127,655.00	0.00	1,170,119.00	2,957,536.00
Departmental Totals				
Total Expenditures	24,171,953.00	0.00	4,059,542.00	20,112,411.00
Deductions				
Total Deductions	0.00	0.00	0.00	0.00
Cost Adjustments				
Capital Outlay - Departmental	( 169,833.00)	0.00	( 103,685.00)	( 66,148.00)
Capital Outlay - G & A	( 753,018.00)	0.00	( 213,468.00)	( 539,550.00)
Postage	( 11,331.00)	0.00	( 3,212.00)	( 8,119.00)
GR Cost Reimbursement	( 195,573.00)	0.00	( 55,442.00)	( 140,131.00)
Functional Cost	23,042,198.00	0.00	3,683,735.00	19,358,463.00
Allocation Step 1				
Inbound- All Others	5,074,332.01	5,074,332.01	0.00	0.00
Reallocate Admin Costs		( 5,074,332.01)	811,228.38	4,263,103.63
1st Allocation	28,116,530.01	0.00	4,494,963.38	23,621,566.63
Allocation Step 2				
Inbound- All Others	249,625.57	249,625.57	0.00	0.00
Reallocate Admin Costs		( 249,625.57)	39,907.39	209,718.18
2nd Allocation	249,625.57	0.00	39,907.39	209,718.18
Total For 25 SECRETARY OF STATE				
Total Allocated	28,366,155.58	0.00	4,534,870.77	23,831,284.81

**State of Missouri**  
**Statewide Cost Allocation Plan**  
**Schedule .4 - Detail Activity Allocations**  
**For Department SECRETARY OF STATE**

## Activity - RECORDS MANAGEMENT

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Total Allocation - Step1	Total Allocation - Step2	Total Allocation - Total
COMM. OF ADMIN.	29,299	11.4958	516,729.98		516,729.98		516,729.98
TREASURER	1,077	0.4226	18,994.46		18,994.46		18,994.46
SECRETARY OF STATE	10,297	4.0401	181,602.41		181,602.41		181,602.41
SECURITY	50	0.0196	881.82		881.82	9.32	891.14
REVENUE	1,757	0.6894	30,987.20		30,987.20	327.35	31,314.55
LEGISLATURE	1,111	0.4359	19,594.08		19,594.08	206.99	19,801.07
JUDICIARY	23,946	9.3955	422,322.13		422,322.13	4,461.46	426,783.59
GOVERNOR	57	0.0224	1,005.30		1,005.30	10.62	1,015.92
LT. GOVERNOR	141	0.0553	2,486.75		2,486.75	26.27	2,513.02
AUDITOR	2,811	1.1029	49,576.03		49,576.03	523.73	50,099.76
ATTORNEY GENERAL	32,802	12.8702	578,510.42		578,510.42	6,111.45	584,621.87
AGRICULTURE	1,984	0.7784	34,990.68		34,990.68	369.65	35,360.33
INSURANCE	7,114	2.7912	125,465.62		125,465.62	1,325.43	126,791.05
CONSERVATION	853	0.3347	15,043.88		15,043.88	158.93	15,202.81
ECONOMIC DEVELOPMENT	6,827	2.6786	120,403.93		120,403.93	1,271.96	121,675.89
EDUCATION	5,226	2.0505	92,168.01		92,168.01	973.67	93,141.68
HIGHER EDUCATION	1,488	0.5838	26,243.03		26,243.03	277.23	26,520.26
HEALTH	16,826	6.6018	296,750.69		296,750.69	3,134.91	299,885.60
HIGHWAYS	1,962	0.7698	34,602.68		34,602.68	365.55	34,968.23
LABOR	14,697	5.7665	259,202.69		259,202.69	2,738.25	261,940.94
MENTAL HEALTH	5,147	2.0195	90,774.75		90,774.75	958.96	91,733.71
NATURAL RESOURCES	8,256	3.2393	145,606.43		145,606.43	1,538.20	147,144.63
PUBLIC SAFETY	10,561	4.1437	186,258.43		186,258.43	1,967.66	188,226.09
SOCIAL SERVICES	41,082	16.1190	724,540.00		724,540.00	7,654.12	732,194.12
CORRECTIONS	28,983	11.3718	511,156.85		511,156.85	5,399.92	516,556.77
ALL OTHER	514	0.2017	9,065.13		9,065.13	95.76	9,160.89
SubTotal	254,868	100.0000	4,494,963.38		4,494,963.38	39,907.39	4,534,870.77
TOTAL	254,868	100.0000	4,494,963.38		4,494,963.38	39,907.39	4,534,870.77

Allocation Basis: Cubic Feet of Storage

Allocation Source: Secretary of State's Records

**State of Missouri**  
**Statewide Cost Allocation Plan**  
**Schedule .4 - Detail Activity Allocations**  
**For Department SECRETARY OF STATE**

Activity - GENERAL GOV'T

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Total Allocation - Step1	Total Allocation - Step2	Total Allocation - Total
ALL OTHER	100	100.0000	23,621,566.63		23,621,566.63	209,718.18	23,831,284.81
SubTotal	100	100.0000	23,621,566.63		23,621,566.63	209,718.18	23,831,284.81
TOTAL	100	100.0000	23,621,566.63		23,621,566.63	209,718.18	23,831,284.81

Allocation Basis: Disallowed Portion

Allocation Source: Disallowed Portion



**State of Missouri**  
**Statewide Cost Allocation Plan**  
**Schedule .5 - Allocation Summary**  
**For Department SECRETARY OF STATE**

Receiving Department	Total	RECORDS MANAGEMENT	GENERAL GOV'T
COMM. OF ADMIN.	516,729.98	516,729.98	0.00
TREASURER	18,994.46	18,994.46	0.00
SECRETARY OF STATE	181,602.41	181,602.41	0.00
SECURITY	891.14	891.14	0.00
REVENUE	31,314.55	31,314.55	0.00
LEGISLATURE	19,801.07	19,801.07	0.00
JUDICIARY	426,783.59	426,783.59	0.00
GOVERNOR	1,015.92	1,015.92	0.00
LT. GOVERNOR	2,513.02	2,513.02	0.00
AUDITOR	50,099.76	50,099.76	0.00
ATTORNEY GENERAL	584,621.87	584,621.87	0.00
AGRICULTURE	35,360.33	35,360.33	0.00
INSURANCE	126,791.05	126,791.05	0.00
CONSERVATION	15,202.81	15,202.81	0.00
ECONOMIC DEVELOPMENT	121,675.89	121,675.89	0.00
EDUCATION	93,141.68	93,141.68	0.00
HIGHER EDUCATION	26,520.26	26,520.26	0.00
HEALTH	299,885.60	299,885.60	0.00
HIGHWAYS	34,968.23	34,968.23	0.00
LABOR	261,940.94	261,940.94	0.00
MENTAL HEALTH	91,733.71	91,733.71	0.00
NATURAL RESOURCES	147,144.63	147,144.63	0.00
PUBLIC SAFETY	188,226.09	188,226.09	0.00
SOCIAL SERVICES	732,194.12	732,194.12	0.00
CORRECTIONS	516,556.77	516,556.77	0.00
ALL OTHER	23,840,445.70	9,160.89	23,831,284.81
Direct Billed	0.00	0.00	0.00
Total	28,366,155.58	4,534,870.77	23,831,284.81

**STATE OF MISSOURI**

**SECURITY**

**NATURE AND EXTENT OF SERVICES**

Security services are provided to the buildings in the Jefferson City area. This cost is allowable for plan purposes and has been allocated based on the number of people in each department occupying the buildings served.

**State of Missouri**  
**Statewide Cost Allocation Plan**  
**Schedule .2 - Costs To Be Allocated**  
**For Department SECURITY**

	1st Allocation	2nd Allocation	Sub-Total	Total
Expenditures Per Financial Statement:	1,363,801.00			1,363,801.00
BUILDING USE I	12,276.23		12,276.23	
RETIREMENT/GROUP INSURANCE	319,559.00		319,559.00	
OASDHI	95,717.99		95,717.99	
INSURANCE	27.72		27.72	
BOARD OF PUBLIC BUILDINGS I	23,164.11	52.03	23,216.14	
INFORMATION SERVICES	1,533.59	44.51	1,578.10	
BUDGET AND PLANNING	440.55	32.66	473.21	
ACCOUNTING	685.59	21.78	707.37	
FACILITIES MANAGEMENT	2,000.72	75.96	2,076.68	
PERSONNEL	1,025.94	45.21	1,071.15	
PURCHASING	513.50	9.84	523.34	
GENERAL SERVICES	358.99	7.07	366.06	
TREASURER	23.74	0.26	24.00	
SECRETARY OF STATE	881.82	9.32	891.14	
SECURITY		290.38	290.38	
Total Allocated Additions:	458,209.49	589.02	458,798.51	458,798.51
Capital Outlay - Departmental	( 56,117.00)			
Capital Outlay - G & A	( 596.00)			
Unallowable Security	( 222,507.00)			
Total Departmental Cost Adjustments:	( 279,220.00)		( 279,220.00)	
Total To Be Allocated:	1,542,790.49	589.02		1,543,379.51

**State of Missouri**  
**Statewide Cost Allocation Plan**  
**Schedule .3 - Costs Allocated By Activity**  
**For Department SECURITY**

	Total	General & Admin	SECURITY
Vages & Benefits			
Salaries & Wages	1,216,551.00	0.00	1,216,551.00
Other Expense & Cost			
Departmental Expenditures	134,169.00	0.00	134,169.00
General and Administrative	13,081.00	0.00	13,081.00
Departmental Totals			
Total Expenditures	1,363,801.00	0.00	1,363,801.00
Deductions			
Total Deductions	0.00	0.00	0.00
Cost Adjustments			
Capital Outlay - Departmental	( 56,117.00)	0.00	( 56,117.00)
Capital Outlay - G & A	( 596.00)	0.00	( 596.00)
Unallowable Security	( 222,507.00)	0.00	( 222,507.00)
Functional Cost	1,084,581.00	0.00	1,084,581.00
Allocation Step 1			
Inbound- All Others	458,209.49	458,209.49	0.00
Reallocate Admin Costs		( 458,209.49)	458,209.49
1st Allocation	1,542,790.49	0.00	1,542,790.49
Allocation Step 2			
Inbound- All Others	589.02	589.02	0.00
Reallocate Admin Costs		( 589.02)	589.02
2nd Allocation	589.02	0.00	589.02
Total For 26 SECURITY			
Total Allocated	1,543,379.51	0.00	1,543,379.51

**State of Missouri**  
**Statewide Cost Allocation Plan**  
**Schedule .4 - Detail Activity Allocations**  
**For Department SECURITY**

## Activity - SECURITY

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Total Allocation - Step1	Total Allocation - Step2	Total Allocation - Total
COMM. OF ADMIN.	50	0.9411	14,519.02		14,519.02		14,519.02
INFORMATION SERVICES	162	3.0491	47,041.61		47,041.61		47,041.61
BUDGET AND PLANNING	29	0.5458	8,421.03		8,421.03		8,421.03
ACCOUNTING	48	0.9034	13,938.25		13,938.25		13,938.25
FACILITIES MANAGEMENT	52	0.9787	15,099.77		15,099.77		15,099.77
DESIGN AND CONSTRUCTION	63	1.1858	18,293.96		18,293.96		18,293.96
PERSONNEL	61	1.1481	17,713.19		17,713.19		17,713.19
PURCHASING	36	0.6776	10,453.69		10,453.69		10,453.69
GENERAL SERVICES	35	0.6588	10,163.32		10,163.32		10,163.32
TREASURER	42	0.7905	12,195.97		12,195.97		12,195.97
SECRETARY OF STATE	214	4.0279	62,141.38		62,141.38		62,141.38
SECURITY	1	0.0188	290.38		290.38		290.38
REVENUE	1,153	21.7015	334,808.47		334,808.47	150.26	334,958.73
LEGISLATURE	634	11.9330	184,101.11		184,101.11	82.62	184,183.73
JUDICIARY	61	1.1481	17,713.19		17,713.19	7.95	17,721.14
GOVERNOR	36	0.6776	10,453.69		10,453.69	4.69	10,458.38
LT. GOVERNOR	7	0.1318	2,032.66		2,032.66	0.91	2,033.57
AUDITOR	125	2.3527	36,297.54		36,297.54	16.29	36,313.83
ATTORNEY GENERAL	168	3.1621	48,783.88		48,783.88	21.89	48,805.77
AGRICULTURE	125	2.3527	36,297.54		36,297.54	16.29	36,313.83
INSURANCE	140	2.6350	40,653.24		40,653.24	18.24	40,671.48
ECONOMIC DEVELOPMENT	218	4.1031	63,302.90		63,302.90	28.41	63,331.31
EDUCATION	368	6.9264	106,859.95		106,859.95	47.96	106,907.91
HEALTH	77	1.4493	22,359.28		22,359.28	10.03	22,369.31
HIGHWAYS	586	11.0296	170,162.85		170,162.85	76.36	170,239.21
NATURAL RESOURCES	352	6.6253	102,213.87		102,213.87	45.87	102,259.74
PUBLIC SAFETY	105	1.9763	30,489.94		30,489.94	13.68	30,503.62
SOCIAL SERVICES	340	6.3994	98,729.30		98,729.30	44.31	98,773.61
ALL OTHER	25	0.4705	7,259.51		7,259.51	3.26	7,262.77
SubTotal	5,313	100.0000	1,542,790.49		1,542,790.49	589.02	1,543,379.51
TOTAL	5,313	100.0000	1,542,790.49		1,542,790.49	589.02	1,543,379.51



**State of Missouri**  
**Statewide Cost Allocation Plan**  
**Schedule .4 - Detail Activity Allocations**  
**For Department SECURITY**

Allocation Basis: Head Count of Buildings Served  
Allocation Source: Facilities Management Records

**State of Missouri**  
**Statewide Cost Allocation Plan**  
**Schedule .5 - Allocation Summary**  
**For Department SECURITY**

Receiving Department	Total	SECURITY
COMM. OF ADMIN.	14,519.02	14,519.02
INFORMATION SERVICES	47,041.61	47,041.61
BUDGET AND PLANNING	8,421.03	8,421.03
ACCOUNTING	13,938.25	13,938.25
FACILITIES MANAGEMENT	15,099.77	15,099.77
DESIGN AND CONSTRUCTION	18,293.96	18,293.96
PERSONNEL	17,713.19	17,713.19
PURCHASING	10,453.69	10,453.69
GENERAL SERVICES	10,163.32	10,163.32
TREASURER	12,195.97	12,195.97
SECRETARY OF STATE	62,141.38	62,141.38
SECURITY	290.38	290.38
REVENUE	334,958.73	334,958.73
LEGISLATURE	184,183.73	184,183.73
JUDICIARY	17,721.14	17,721.14
GOVERNOR	10,458.38	10,458.38
LT. GOVERNOR	2,033.57	2,033.57
AUDITOR	36,313.83	36,313.83
ATTORNEY GENERAL	48,805.77	48,805.77
AGRICULTURE	36,313.83	36,313.83
INSURANCE	40,671.48	40,671.48
ECONOMIC DEVELOPMENT	63,331.31	63,331.31
EDUCATION	106,907.91	106,907.91
HEALTH	22,369.31	22,369.31
HIGHWAYS	170,239.21	170,239.21
NATURAL RESOURCES	102,259.74	102,259.74
PUBLIC SAFETY	30,503.62	30,503.62
SOCIAL SERVICES	98,773.61	98,773.61
ALL OTHER	7,262.77	7,262.77
Direct Billed	0.00	0.00

**State of Missouri**  
**Statewide Cost Allocation Plan**  
**Schedule .5 - Allocation Summary**  
**For Department SECURITY**

Receiving Department	Total	SECURITY
Total	1,543,379.51	1,543,379.51



**STATE OF MISSOURI**

**REVENUE**

**NATURE AND EXTENT OF SERVICES**

The cashier's office in the Department of Revenue receives funds payable to the State and deposits them with the State Treasurer. This cost is allowable for plan purposes and has been allocated based on actual revenues received.

Other costs are considered general government and have been allocated to "All Other".

**State of Missouri**  
**Statewide Cost Allocation Plan**  
**Schedule .2 - Costs To Be Allocated**  
**For Department REVENUE**

	1st Allocation	2nd Allocation	Sub-Total	Total
Expenditures Per Financial Statement:	1,530,360,233.00			1,530,360,233.00
BUILDING USE I	730,389.67		730,389.67	
BUILDING USE II	3,392.99		3,392.99	
BUILDING USE III	64,322.60		64,322.60	
RETIREMENT/GROUP INSURANCE	18,214,887.95		18,214,887.95	
OASDHI	4,375,681.92		4,375,681.92	
BUILDING RENTAL	1,866,083.00		1,866,083.00	
WORKER'S COMPENSATION	148,079.70		148,079.70	
UNEMPLOYMENT COMPENSATION	77,609.00		77,609.00	
INSURANCE	1,608.64		1,608.64	
BOARD OF PUBLIC BUILDINGS I	1,732,818.15	3,892.39	1,736,710.54	
BOARD OF PUBLIC BUILDINGS II	70,678.74	206.09	70,884.83	
INFORMATION SERVICES	230,508.56	6,690.66	237,199.22	
BUDGET AND PLANNING	62,117.68	4,605.21	66,722.89	
ACCOUNTING	106,294.77	3,383.81	109,678.58	
FACILITIES MANAGEMENT	4,618.47	175.35	4,793.82	
PERSONNEL	216,472.50	9,539.14	226,011.64	
PURCHASING	72,125.03	1,382.75	73,507.78	
GENERAL SERVICES	25,607.66	721.27	26,328.93	
TREASURER	39,322.13	436.15	39,758.28	
SECRETARY OF STATE	30,987.20	327.35	31,314.55	
SECURITY	334,808.47	150.26	334,958.73	
REVENUE		53,600.59	53,600.59	
Total Allocated Additions:	28,408,414.83	85,111.02	28,493,525.85	28,493,525.85
Capital Outlay - Departmental	( 2,358,870.00)			
Capital Outlay - G & A	( 500,152.00)			
Refunds	( 1,087,320,209.00)			
GR Cost Reimbursement	( 103,372.00)			
Total Departmental Cost Adjustments:	( 1,090,282,603.00)			( 1,090,282,603.00)

**State of Missouri**  
**Statewide Cost Allocation Plan**  
**Schedule .2 - Costs To Be Allocated**  
**For Department REVENUE**

Total To Be Allocated:

<u>468,486,044.83</u>	<u>85,111.02</u>	<u>468,571,155.85</u>
-----------------------	------------------	-----------------------

**State of Missouri**  
**Statewide Cost Allocation Plan**  
**Schedule .3 - Costs Allocated By Activity**  
**For Department REVENUE**

	Total	General & Admin	CASHIER	GENERAL GOV'T
<b>Wages &amp; Benefits</b>				
Salaries & Wages	51,654,776.00	0.00	122,940.00	51,531,836.00
<b>Other Expense &amp; Cost</b>				
Departmental Expenditures	375,739,935.00	0.00	2,820.00	375,737,115.00
General and Administrative	15,645,313.00	0.00	37,236.00	15,608,077.00
Refunds	1,087,320,209.00	0.00	0.00	1,087,320,209.00
<b>Departmental Totals</b>				
Total Expenditures	1,530,360,233.00	0.00	162,996.00	1,530,197,237.00
<b>Deductions</b>				
Total Deductions	0.00	0.00	0.00	0.00
<b>Cost Adjustments</b>				
Capital Outlay - Departmental	( 2,358,870.00)	0.00	0.00	( 2,358,870.00)
Capital Outlay - G & A	( 500,152.00)	0.00	( 1,190.00)	( 498,962.00)
Refunds	( 1,087,320,209.00)	0.00	0.00	( 1,087,320,209.00)
GR Cost Reimbursement	( 103,372.00)	0.00	( 248.00)	( 103,124.00)
<b>Functional Cost</b>	440,077,630.00	0.00	161,558.00	439,916,072.00
<b>Allocation Step 1</b>				
Inbound- All Others	28,408,414.83	28,408,414.83	0.00	0.00
Reallocate Admin Costs		( 28,408,414.83)	10,425.89	28,397,988.94
1st Allocation	468,486,044.83	0.00	171,983.89	468,314,060.94
<b>Allocation Step 2</b>				
Inbound- All Others	85,111.02	85,111.02	0.00	0.00
Reallocate Admin Costs		( 85,111.02)	31.24	85,079.78
2nd Allocation	85,111.02	0.00	31.24	85,079.78
<b>Total For 27 REVENUE</b>				
Total Allocated	468,571,155.85	0.00	172,015.13	468,399,140.72

**State of Missouri**  
**Statewide Cost Allocation Plan**  
**Schedule .4 - Detail Activity Allocations**  
**For Department REVENUE**

## Activity - CASHIER

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Total Allocation - Step1	Total Allocation - Step2	Total Allocation - Total
COMM. OF ADMIN.	219,707	2.1806	3,750.21		3,750.21		3,750.21
TREASURER	7,310	0.0726	124.78		124.78		124.78
SECRETARY OF STATE	26,427	0.2623	451.09		451.09		451.09
REVENUE	3,140,201	31.1663	53,600.59		53,600.59		53,600.59
LEGISLATURE	43,088	0.4276	735.48		735.48	0.20	735.68
JUDICIARY	232,009	2.3027	3,960.20		3,960.20	1.08	3,961.28
GOVERNOR	2,873	0.0285	49.04		49.04	0.01	49.05
LT. GOVERNOR	718	0.0071	12.26		12.26		12.26
AUDITOR	9,758	0.0968	166.56		166.56	0.05	166.61
ATTORNEY GENERAL	21,080	0.2092	359.82		359.82	0.10	359.92
AGRICULTURE	17,667	0.1753	301.56		301.56	0.08	301.64
CONSERVATION	92,780	0.9208	1,583.68		1,583.68	0.43	1,584.11
ECONOMIC DEVELOPMENT	28,364	0.2815	484.15		484.15	0.13	484.28
EDUCATION	1,078,554	10.7045	18,410.01		18,410.01	5.04	18,415.05
HIGHER EDUCATION	1,159,025	11.5032	19,783.58		19,783.58	5.42	19,789.00
HEALTH	126,404	1.2545	2,157.61		2,157.61	0.59	2,158.20
HIGHWAYS	333,126	3.3062	5,686.18		5,686.18	1.56	5,687.74
LABOR	47,642	0.4728	813.21		813.21	0.22	813.43
MENTAL HEALTH	719,499	7.1409	12,281.24		12,281.24	3.36	12,284.60
NATURAL RESOURCES	123,527	1.2260	2,108.50		2,108.50	0.58	2,109.08
PUBLIC SAFETY	151,874	1.5073	2,592.36		2,592.36	0.71	2,593.07
SOCIAL SERVICES	1,755,048	17.4186	29,957.19		29,957.19	8.22	29,965.41
CORRECTIONS	739,028	7.3347	12,614.59		12,614.59	3.46	12,618.05
SubTotal	10,075,709	100.0000	171,983.89		171,983.89	31.24	172,015.13
TOTAL	10,075,709	100.0000	171,983.89		171,983.89	31.24	172,015.13

Allocation Basis: Total Revenues (in thousands of dollars)

Allocation Source: Microsoft Access Query From SAM II Data Warehouse

**State of Missouri**  
**Statewide Cost Allocation Plan**  
**Schedule .4 - Detail Activity Allocations**  
**For Department REVENUE**

Fiscal Year 2004 SWCAP Revised  
 2004 Version 1.0004-1

## Activity - GENERAL GOV'T

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Total Allocation - Step1	Total Allocation - Step2	Total Allocation - Total
ALL OTHER	100	100.0000	468,314,060.94		468,314,060.94	85,079.78	468,399,140.72
SubTotal	100	100.0000	468,314,060.94		468,314,060.94	85,079.78	468,399,140.72
TOTAL	100	100.0000	468,314,060.94		468,314,060.94	85,079.78	468,399,140.72

Allocation Basis: Disallowed Portion

Allocation Source: Disallowed Portion

**State of Missouri**  
**Statewide Cost Allocation Plan**  
**Schedule .5 - Allocation Summary**  
**For Department REVENUE**

Receiving Department	Total	CASHIER	GENERAL GOV'T
COMM. OF ADMIN.	3,750.21	3,750.21	0.00
TREASURER	124.78	124.78	0.00
SECRETARY OF STATE	451.09	451.09	0.00
REVENUE	53,600.59	53,600.59	0.00
LEGISLATURE	735.68	735.68	0.00
JUDICIARY	3,961.28	3,961.28	0.00
GOVERNOR	49.05	49.05	0.00
LT. GOVERNOR	12.26	12.26	0.00
AUDITOR	166.61	166.61	0.00
ATTORNEY GENERAL	359.92	359.92	0.00
AGRICULTURE	301.64	301.64	0.00
CONSERVATION	1,584.11	1,584.11	0.00
ECONOMIC DEVELOPMENT	484.28	484.28	0.00
EDUCATION	18,415.05	18,415.05	0.00
HIGHER EDUCATION	19,789.00	19,789.00	0.00
HEALTH	2,158.20	2,158.20	0.00
HIGHWAYS	5,687.74	5,687.74	0.00
LABOR	813.43	813.43	0.00
MENTAL HEALTH	12,284.60	12,284.60	0.00
NATURAL RESOURCES	2,109.08	2,109.08	0.00
PUBLIC SAFETY	2,593.07	2,593.07	0.00
SOCIAL SERVICES	29,965.41	29,965.41	0.00
CORRECTIONS	12,618.05	12,618.05	0.00
ALL OTHER	468,399,140.72	0.00	468,399,140.72
Direct Billed	0.00	0.00	0.00
<b>Total</b>	<b>468,571,155.85</b>	<b>172,015.13</b>	<b>468,399,140.72</b>

STATE OF MISSOURI  
CENTRAL SERVICE COST ALLOCATION PLAN  
TABLE OF CONTENTS

SCHEDULE

SUMMARY DATA.....	A.001
-------------------	-------

BUILDING USE I

Nature and Extent of Services .....	1
Total Costs to be Allocated .....	1.2
Costs to be Allocated by Activity (Cost Pool) .....	1.3
Detail Activity Allocation - Broadway .....	1.4.1
Detail Activity Allocation - Capitol .....	1.4.2
Detail Activity Allocation - Truman .....	1.4.3
Detail Activity Allocation - Supreme Court .....	1.4.4
Detail Activity Allocation - Springfield .....	1.4.5
Cost Allocation Summary .....	1.5

BUILDING USE II

Nature and Extent of Services .....	2
Total Costs to be Allocated .....	2.2
Costs to be Allocated by Activity (Cost Pool) .....	2.3
Detail Activity Allocation - Wainwright .....	2.4.1
Detail Activity Allocation - Midtown .....	2.4.2
Detail Activity Allocation - Jefferson .....	2.4.3
Detail Activity Allocation - National Guard Complex .....	2.4.4
Detail Activity Allocation - EDP/Health Lab .....	2.4.5
Cost Allocation Summary .....	2.5

BUILDING USE III

Nature and Extent of Services .....	3
Total Costs to be Allocated .....	3.2
Costs to be Allocated by Activity (Cost Pool) .....	3.3
Detail Activity Allocation - Mo. Blvd. ....	3.4.1
Detail Activity Allocation - Fletcher Daniels .....	3.4.2
Detail Activity Allocation - St. Joseph .....	3.4.3
Detail Activity Allocation - Kirkpatrick Information Center ...	3.4.4
Detail Activity Allocation - DEQ Lab .....	3.4.5
Cost Allocation Summary .....	3.5

BUILDING USE IV

Nature and Extent of Services .....	4
Total Costs to be Allocated .....	4.2
Costs to be Allocated by Activity (Cost Pool) .....	4.3
Detail Activity Allocation - Professional Registration .....	4.4.1
Detail Activity Allocation - Mental Health .....	4.4.2
Detail Activity Allocation - Howerton .....	4.4.3
Detail Activity Allocation - D&C Warehouse .....	4.4.4
Detail Activity Allocation - Penrose Family Center .....	4.4.5
Cost Allocation Summary .....	4.5



STATE OF MISSOURI  
CENTRAL SERVICE COST ALLOCATION PLAN  
TABLE OF CONTENTS (CONTINUED)

SCHEDULE

BUILDING USE V

Nature and Extent of Services .....	5
Total Costs to be Allocated .....	5.2
Costs to be Allocated by Activity (Cost Pool) .....	5.3
Detail Activity Allocation - Ag Feed/Seed Lab .....	5.4.1
Detail Activity Allocation - Mill Creek .....	5.4.2
Cost Allocation Summary .....	5.5

EQUIPMENT USE

Nature and Extent of Services .....	6
Total Costs to be Allocated .....	6.2
Costs to be Allocated by Activity (Cost Pool) .....	6.3
Detail Activity Allocation - Equipment Use .....	6.4.1
Detail Activity Allocation - BPB Equipment .....	6.4.2
Cost Allocation Summary .....	6.5

RETIREMENT/GROUP INSURANCE

Nature and Extent of Services .....	7
Total Costs to be Allocated .....	7.2
Costs to be Allocated by Activity (Cost Pool) .....	7.3
Detail Activity Allocation - Retirement/Group Insurance .....	7.4.1
Cost Allocation Summary .....	7.5

OASDHI

Nature and Extent of Services .....	8
Total Costs to be Allocated .....	8.2
Costs to be Allocated by Activity (Cost Pool) .....	8.3
Detail Activity Allocation - OASDHI .....	8.4.1
Cost Allocation Summary .....	8.5

BUILDING RENTAL

Nature and Extent of Services .....	9
Total Costs to be Allocated .....	9.2
Costs to be Allocated by Activity (Cost Pool) .....	9.3
Detail Activity Allocation - Building Rental .....	9.4.1
Cost Allocation Summary .....	9.5

WORKERS' COMPENSATION

Nature and Extent of Services .....	10
Total Costs to be Allocated .....	10.2
Costs to be Allocated by Activity (Cost Pool) .....	10.3
Detail Activity Allocation - Workers' Compensation .....	10.4.1
Cost Allocation Summary .....	10.5

STATE OF MISSOURI  
CENTRAL SERVICE COST ALLOCATION PLAN  
TABLE OF CONTENTS (CONTINUED)

SCHEDULE

UNEMPLOYMENT COMPENSATION

Nature and Extent of Services .....	11
Total Costs to be Allocated .....	11.2
Costs to be Allocated by Activity (Cost Pool) .....	11.3
Detail Activity Allocation - Unemployment Compensation .....	11.4.1
Cost Allocation Summary .....	11.5

INSURANCE

Nature and Extent of Services .....	12
Total Costs to be Allocated .....	12.2
Costs to be Allocated by Activity (Cost Pool) .....	12.3
Detail Activity Allocation - Auto Claim .....	12.4.1
Detail Activity Allocation - Aircraft Liability .....	12.4.2
Detail Activity Allocation - Surety Bonds .....	12.4.3
Detail Activity Allocation - Specific Bonds .....	12.4.4
Cost Allocation Summary .....	12.5

BOARD OF PUBLIC BUILDINGS I

Nature and Extent of Services .....	13
Total Costs to be Allocated .....	13.2
Costs to be Allocated by Activity (Cost Pool) .....	13.3
Detail Activity Allocation - Fletcher Daniels .....	13.4.1
Detail Activity Allocation - Springfield .....	13.4.2
Detail Activity Allocation - Wainwright .....	13.4.3
Detail Activity Allocation - Truman .....	13.4.4
Detail Activity Allocation - Midtown .....	13.4.5
Cost Allocation Summary .....	13.5

BOARD OF PUBLIC BUILDINGS II

Nature and Extent of Services .....	14
Total Costs to be Allocated .....	14.2
Costs to be Allocated by Activity (Cost Pool) .....	14.3
Detail Activity Allocation - St. Joseph .....	14.4.1
Detail Activity Allocation - Kirkpatrick Information Center ...	14.4.2
Detail Activity Allocation - Mill Creek .....	14.4.3
Cost Allocation Summary .....	14.5

COMMISSIONER OF ADMINISTRATION

Nature and Extent of Services .....	15
Total Costs to be Allocated .....	15.2
Costs to be Allocated by Activity (Cost Pool) .....	15.3
Detail Activity Allocation - Departmental .....	15.4.1
Detail Activity Allocation - Section II .....	15.4.2
Detail Activity Allocation - General Government .....	15.4.3
Cost Allocation Summary .....	15.5

STATE OF MISSOURI  
CENTRAL SERVICE COST ALLOCATION PLAN  
TABLE OF CONTENTS (CONTINUED)

SCHEDULE

INFORMATION SERVICES

Nature and Extent of Services .....	16
Total Costs to be Allocated .....	16.2
Costs to be Allocated by Activity (Cost Pool) .....	16.3
Detail Activity Allocation - System Development .....	16.4.1
Detail Activity Allocation - Systems Development - SAM II .....	16.4.2
Detail Activity Allocation - Office Automation .....	16.4.3
Detail Activity Allocation - Section II .....	16.4.4
Cost Allocation Summary .....	16.5

BUDGET AND PLANNING

Nature and Extent of Services .....	17
Total Costs to be Allocated .....	17.2
Costs to be Allocated by Activity (Cost Pool) .....	17.3
Detail Activity Allocation - Budget & Planning .....	17.4.1
Detail Activity Allocation - Washington Office .....	17.4.2
Detail Activity Allocation - General Government .....	17.4.3
Cost Allocation Summary .....	17.5

ACCOUNTING

Nature and Extent of Services .....	18
Total Costs to be Allocated .....	18.2
Costs to be Allocated by Activity (Cost Pool) .....	18.3
Detail Activity Allocation - Payroll .....	18.4.1
Detail Activity Allocation - Accounting .....	18.4.2
Detail Activity Allocation - General Government .....	18.4.3
Cost Allocation Summary .....	18.5

FACILITIES MANAGEMENT

Nature and Extent of Services .....	19
Total Costs to be Allocated .....	19.2
Costs to be Allocated by Activity (Cost Pool) .....	19.3
Detail Activity Allocation - Facilities Manager .....	19.4.1
Detail Activity Allocation - Penrose Family Center .....	19.4.2
Detail Activity Allocation - Section II .....	19.4.3
Detail Activity Allocation - Other .....	19.4.4
Cost Allocation Summary .....	19.5

DESIGN AND CONSTRUCTION

Nature and Extent of Services .....	20
Total Costs to be Allocated .....	20.2
Costs to be Allocated by Activity (Cost Pool) .....	20.3
Detail Activity Allocation - Section II .....	20.4.1
Detail Activity Allocation - Other .....	20.4.2
Cost Allocation Summary .....	20.5

STATE OF MISSOURI  
CENTRAL SERVICE COST ALLOCATION PLAN  
TABLE OF CONTENTS (CONTINUED)

	<u>SCHEDULE</u>
PERSONNEL	
Nature and Extent of Services .....	21
Total Costs to be Allocated .....	21.2
Costs to be Allocated by Activity (Cost Pool) .....	21.3
Detail Activity Allocation - Personnel Services .....	21.4.1
Detail Activity Allocation - Section II .....	21.4.2
Cost Allocation Summary .....	21.5
PURCHASING	
Nature and Extent of Services .....	22
Total Costs to be Allocated .....	22.2
Costs to be Allocated by Activity (Cost Pool) .....	22.3
Detail Activity Allocation - Operating .....	22.4.1
Detail Activity Allocation - Surplus Property .....	22.4.2
Cost Allocation Summary .....	22.5
GENERAL SERVICES	
Nature and Extent of Services .....	23
Total Costs to be Allocated .....	23.2
Costs to be Allocated by Activity (Cost Pool) .....	23.3
Detail Activity Allocation - Risk Management .....	23.4.1
Detail Activity Allocation - Mail Services .....	23.4.2
Detail Activity Allocation - Section II .....	23.4.3
Detail Activity Allocation - Other .....	23.4.4
Cost Allocation Summary .....	23.5
TREASURER	
Nature and Extent of Services .....	24
Total Costs to be Allocated .....	24.2
Costs to be Allocated by Activity (Cost Pool) .....	24.3
Detail Activity Allocation - Disbursements .....	24.4.1
Detail Activity Allocation - General Government .....	24.4.2
Cost Allocation Summary .....	24.5
SECRETARY OF STATE	
Nature and Extent of Services .....	25
Total Costs to be Allocated .....	25.2
Costs to be Allocated by Activity (Cost Pool) .....	25.3
Detail Activity Allocation - Records Management .....	25.4.1
Detail Activity Allocation - General Government .....	25.4.2
Cost Allocation Summary .....	25.5

STATE OF MISSOURI  
CENTRAL SERVICE COST ALLOCATION PLAN  
TABLE OF CONTENTS (CONTINUED)

	<u>SCHEDULE</u>
SECURITY	
Nature and Extent of Services .....	26
Total Costs to be Allocated .....	26.2
Costs to be Allocated by Activity (Cost Pool) .....	26.3
Detail Activity Allocation - Security .....	26.4.1
Cost Allocation Summary .....	26.5
REVENUE	
Nature and Extent of Services .....	27
Total Costs to be Allocated .....	27.2
Costs to be Allocated by Activity (Cost Pool) .....	27.3
Detail Activity Allocation - Cashier .....	27.4.1
Detail Activity Allocation - General Government .....	27.4.2
Cost Allocation Summary .....	27.5

**State of Missouri**  
**Statewide Cost Allocation Plan**  
**Allocated Costs By Department**

Fiscal Year 2004 SWCAP CF Revised  
2004 Version 1.0002-1  
Detail

Grantee Departments	BUILDING USE I	BUILDING USE II	BUILDING USE III	BUILDING USE IV	BUILDING USE V	EQUIPMENT USE	RETIREMENT/GROUP
LEGISLATURE	530,766.68	0.00	0.00	0.00	0.00	0.00	0.00
JUDICIARY	44,479.68	66,059.16	0.00	0.00	0.00	0.00	0.00
GOVERNOR	29,882.82	10,675.48	5,725.62	0.00	0.00	0.00	0.00
LT. GOVERNOR	8,183.28	2,652.51	1,523.81	0.00	0.00	0.00	0.00
AUDITOR	60,873.88	0.00	4,557.13	0.00	0.00	0.00	0.00
ATTORNEY GENERAL	64,013.54	23,848.65	0.00	0.00	0.00	0.00	0.00
AGRICULTURE	0.00	0.00	43,414.00	0.00	41,785.00	0.00	0.00
INSURANCE	133,292.41	3,051.94	2,909.31	0.00	0.00	0.00	0.00
CONSERVATION	0.00	0.00	0.00	0.00	0.00	0.00	0.00
ECONOMIC DEVELOPMENT	226,119.81	8,792.26	12,736.59	46,582.00	0.00	0.00	0.00
EDUCATION	0.00	128,783.54	18,414.16	0.00	0.00	0.00	0.00
HIGHER EDUCATION	0.00	0.00	0.00	0.00	0.00	0.00	0.00
HEALTH	9,850.82	115,351.53	33,471.56	0.00	47,454.92	0.00	0.00
HIGHWAYS	36,034.32	0.00	0.00	0.00	0.00	0.00	0.00
LABOR	0.00	29,122.57	7,403.03	0.00	0.00	0.00	0.00
MENTAL HEALTH	1,082.97	0.00	0.00	103,006.00	0.00	0.00	0.00
NATURAL RESOURCES	63,224.83	109,020.33	69,307.00	0.00	0.00	0.00	0.00
PUBLIC SAFETY	74,149.77	160,026.41	16,941.27	0.00	0.00	0.00	0.00
SOCIAL SERVICES	110,792.10	326,378.41	261,887.48	236,924.00	0.00	0.00	0.00
CORRECTIONS	0.00	27,838.18	0.00	0.00	103,211.08	0.00	0.00
ALL OTHER	44,484.76	997.53	8,236.69	0.00	0.00	0.00	0.00
SubTotal	1,437,231.67	1,012,598.50	486,527.65	386,512.00	192,451.00	0.00	0.00
Direct Billed	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Unallocated	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Total	1,437,231.67	1,012,598.50	486,527.65	386,512.00	192,451.00	0.00	0.00



**State of Missouri**  
**Statewide Cost Allocation Plan**  
**Allocated Costs By Department**

Fiscal Year 2004 SWCAP CF Revised

2004

Version 1.0002-1

Detail

Grantee Departments	OASDHI	BUILDING RENTAL	WORKER'S	UNEMPLOYMENT	INSURANCE	BOARD OF PUBLIC	BOARD OF PUBLIC
LEGISLATURE	0.00	0.00	31,691.87	0.00	507.24	0.00	0.00
JUDICIARY	0.00	0.00	1,202,419.67	0.00	2,780.09	302,962.29	0.00
GOVERNOR	0.00	0.00	0.00	0.00	24.25	58,602.77	0.00
LT. GOVERNOR	0.00	0.00	0.00	0.00	6.24	18,843.76	0.00
AUDITOR	0.00	0.00	2,592.71	0.00	103.94	144,983.82	0.00
ATTORNEY GENERAL	0.00	0.00	11,273.24	0.00	316.74	153,857.58	0.00
AGRICULTURE	0.00	0.00	58,143.36	0.00	810.85	0.00	0.00
INSURANCE	0.00	0.00	6,817.40	0.00	402.52	292,775.26	0.00
CONSERVATION	0.00	0.00	0.00	0.00	1,385.89	0.00	0.00
ECONOMIC DEVELOPMENT	0.00	0.00	151,015.79	0.00	1,141.21	547,440.37	0.00
EDUCATION	0.00	0.00	414,357.93	0.00	2,244.84	25,523.58	38,432.06
HIGHER EDUCATION	0.00	0.00	1,618,163.32	0.00	23,278.40	0.00	0.00
HEALTH	0.00	0.00	413,944.06	0.00	1,497.25	331,838.72	142,679.21
HIGHWAYS	0.00	0.00	0.00	0.00	4,813.89	71,917.85	0.00
LABOR	0.00	0.00	386,237.75	0.00	1,498.26	133,562.71	22,597.02
MENTAL HEALTH	0.00	0.00	6,582,077.94	0.00	7,739.74	6,818.59	0.00
NATURAL RESOURCES	0.00	0.00	748,116.21	0.00	1,827.47	0.00	0.00
PUBLIC SAFETY	0.00	0.00	1,193,235.28	0.00	120,799.00	248,200.35	19,319.96
SOCIAL SERVICES	0.00	0.00	2,357,692.13	0.00	6,600.30	2,818,865.21	205,207.35
CORRECTIONS	0.00	0.00	5,456,479.60	0.00	9,255.63	127,672.19	239,043.51
ALL OTHER	0.00	0.00	0.00	0.00	0.00	108,209.73	0.00
SubTotal	0.00	0.00	20,634,258.26	0.00	187,033.75	5,392,074.78	667,279.11
Direct Billed	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Unallocated	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Total	0.00	0.00	20,634,258.26	0.00	187,033.75	5,392,074.78	667,279.11

**State of Missouri**  
**Statewide Cost Allocation Plan**  
**Allocated Costs By Department**

Fiscal Year 2004 SWCAP CF Revised  
2004 Version 1.0002-1  
Detail

Grantee Departments	COMM. OF ADMIN.	INFORMATION SERVICES	BUDGET AND PLANNING	ACCOUNTING	FACILITIES MANAGEMENT	DESIGN AND	PERSONNEL
LEGISLATURE	0.00	38,237.75	0.00	17,458.01	1,718,509.61	0.00	0.00
JUDICIARY	0.00	164,328.38	32,817.38	73,788.50	344,940.98	0.00	0.00
GOVERNOR	0.00	29,269.95	40,877.79	1,232.57	302,499.09	0.00	0.00
LT. GOVERNOR	0.00	8,932.51	2,743.24	244.64	26,495.71	0.00	0.00
AUDITOR	0.00	7,852.95	12,158.34	3,562.01	17,144.27	0.00	0.00
ATTORNEY GENERAL	0.00	29,736.94	4,097.95	13,634.76	605,066.49	0.00	0.00
AGRICULTURE	0.00	50,668.07	39,048.96	23,535.97	658,642.37	0.00	35,585.00
INSURANCE	0.00	16,159.59	12,801.83	7,425.28	0.00	0.00	14,519.65
CONSERVATION	0.00	227,531.46	10,058.58	105,837.95	0.00	0.00	0.00
ECONOMIC DEVELOPMENT	0.00	139,288.69	76,065.89	64,481.85	261,197.03	0.00	146,386.45
EDUCATION	0.00	870,249.62	113,353.75	409,310.11	876,540.25	0.00	0.00
HIGHER EDUCATION	0.00	13,848.93	59,911.20	6,458.87	0.00	0.00	0.00
HEALTH	0.00	384,049.36	93,270.45	178,113.84	347,054.77	0.00	220,412.81
HIGHWAYS	0.00	1,393,628.68	57,642.09	634,582.66	0.00	0.00	0.00
LABOR	0.00	123,163.99	34,680.08	57,151.31	253,891.15	0.00	110,920.50
MENTAL HEALTH	0.00	462,533.59	91,306.15	208,374.40	551,061.98	0.00	1,016,850.41
NATURAL RESOURCES	0.00	320,084.66	51,241.17	146,183.49	1,190,426.73	0.00	200,180.53
PUBLIC SAFETY	0.00	283,339.80	98,011.88	129,371.17	3,643.20	0.00	231,838.08
SOCIAL SERVICES	0.00	733,833.01	169,336.35	331,425.03	1,550,848.88	0.00	988,406.23
CORRECTIONS	0.00	658,000.78	61,875.50	298,636.28	0.00	0.00	1,340,804.88
ALL OTHER	2,299,006.13	56,778,718.95	835,907.67	80,479.28	1,444,421.30	8,623,943.74	154,551.18
SubTotal	2,299,006.13	62,733,457.66	1,897,206.25	2,791,287.98	10,152,383.81	8,623,943.74	4,460,455.72
Direct Billed	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Unallocated	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Total	2,299,006.13	62,733,457.66	1,897,206.25	2,791,287.98	10,152,383.81	8,623,943.74	4,460,455.72



**State of Missouri**  
**Statewide Cost Allocation Plan**  
**Allocated Costs By Department**

Fiscal Year 2004 SWCAP CF Revised

2004

Version 1.0002-1

Detail

Grantee Departments	PURCHASING	GENERAL SERVICES	TREASURER	SECRETARY OF STATE	SECURITY	REVENUE	Total Allocated
LEGISLATURE	0.00	20,238.05	582.27	19,801.13	184,184.86	735.68	2,562,713.15
JUDICIARY	0.00	38,427.50	2,502.34	426,784.78	17,721.25	3,961.29	2,723,973.29
GOVERNOR	74.57	3,698.47	40.73	1,015.92	10,468.44	49.05	494,127.52
LT. GOVERNOR	2.04	3,749.67	8.13	2,513.03	2,033.58	12.26	77,944.41
AUDITOR	619.24	8,128.23	119.58	50,099.90	36,314.05	166.61	349,276.66
ATTORNEY GENERAL	3,568.82	3,937.65	452.83	584,623.50	48,806.08	359.92	1,547,594.69
AGRICULTURE	7,536.79	3,617.14	771.55	35,360.43	36,314.05	301.64	1,035,535.18
INSURANCE	3,200.20	8,677.68	246.08	126,791.41	40,671.74	0.00	669,742.30
CONSERVATION	53,746.37	18,314.63	3,464.77	15,202.84	0.00	1,584.11	437,126.60
ECONOMIC DEVELOPMENT	61,482.64	19,089.55	2,121.04	121,676.23	63,331.70	484.28	1,949,433.38
EDUCATION	299,210.53	21,089.30	13,251.86	93,141.95	106,908.56	18,415.06	3,449,227.10
HIGHER EDUCATION	34,064.61	207,746.26	210.89	26,520.35	0.00	19,789.01	2,009,991.84
HEALTH	194,884.47	18,534.41	5,848.17	299,886.44	22,369.45	2,158.20	2,862,670.44
HIGHWAYS	0.00	63,615.88	21,221.70	34,968.32	170,240.25	5,687.74	2,494,353.38
LABOR	12,848.94	9,688.44	1,875.50	261,941.67	0.00	813.43	1,447,396.35
MENTAL HEALTH	193,785.82	88,670.29	7,043.30	91,733.96	0.00	12,284.61	9,424,369.75
NATURAL RESOURCES	38,771.74	18,616.82	4,874.14	147,145.04	102,260.37	2,109.08	3,213,389.61
PUBLIC SAFETY	110,918.25	50,706.65	4,314.60	188,226.60	30,503.80	2,593.07	2,966,139.14
SOCIAL SERVICES	304,719.22	80,602.70	30,726.00	732,196.19	98,774.21	29,965.42	11,375,180.22
CORRECTIONS	453,477.35	105,684.59	10,019.81	516,558.22	0.00	12,618.05	9,421,175.65
ALL OTHER	3,732,357.40	9,014,510.23	3,088,771.79	23,840,503.38	7,262.81	468,399,256.77	578,461,619.34
SubTotal	5,505,269.00	9,807,344.14	3,198,467.08	27,616,691.29	978,155.20	468,513,345.28	638,972,980.00
Direct Billed	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Unallocated	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Total	5,505,269.00	9,807,344.14	3,198,467.08	27,616,691.29	978,155.20	468,513,345.28	638,972,980.00



All Monetary Values Are \$ Dollars  
 © 2005 MAXIMUS, INC

DRAFT

Schedule A.004 Inverted

Page 4

State of Missouri  
Statewide Cost Allocation Plan  
Allocated Costs By Department

Fiscal Year 2004 SWCAP CF Revised  
2004 Version 1.0002-1  
Detail

Grantee Departments	Roll Forward	Cost With Roll Forward	Adjustments	Proposed Costs
LEGISLATURE	0.00	2,562,713.15	0.00	2,562,713.15
JUDICIARY	0.00	2,723,973.29	0.00	2,723,973.29
GOVERNOR	0.00	494,127.52	0.00	494,127.52
LT. GOVERNOR	0.00	77,944.41	0.00	77,944.41
AUDITOR	0.00	349,276.66	0.00	349,276.66
ATTORNEY GENERAL	0.00	1,547,594.69	0.00	1,547,594.69
AGRICULTURE	0.00	1,035,535.18	0.00	1,035,535.18
INSURANCE	0.00	669,742.30	0.00	669,742.30
CONSERVATION	0.00	437,126.60	0.00	437,126.60
ECONOMIC DEVELOPMENT	0.00	1,949,433.38	0.00	1,949,433.38
EDUCATION	0.00	3,449,227.10	0.00	3,449,227.10
HIGHER EDUCATION	0.00	2,009,991.84	0.00	2,009,991.84
HEALTH	0.00	2,862,670.44	0.00	2,862,670.44
HIGHWAYS	0.00	2,494,353.38	0.00	2,494,353.38
LABOR	0.00	1,447,396.35	0.00	1,447,396.35
MENTAL HEALTH	0.00	9,424,369.75	0.00	9,424,369.75
NATURAL RESOURCES	0.00	3,213,389.61	0.00	3,213,389.61
PUBLIC SAFETY	0.00	2,966,139.14	0.00	2,966,139.14
SOCIAL SERVICES	0.00	11,375,180.22	0.00	11,375,180.22
CORRECTIONS	0.00	9,421,175.65	0.00	9,421,175.65
ALL OTHER	0.00	578,461,619.34	0.00	578,461,619.34
SubTotal	0.00	638,972,980.00	0.00	638,972,980.00
Direct Billed	0.00	0.00	0.00	0.00
Unallocated	0.00	0.00	0.00	0.00
Total	0.00	638,972,980.00	0.00	638,972,980.00



**SCHEDULE 1**  
**CF 2004**

**STATE OF MISSOURI**

**BUILDING USE I**

**NATURE AND EXTENT OF SERVICES**

A use charge is allowable for plan purposes in lieu of depreciation. A use charge of 2% of the original construction costs plus the accumulated cost of improvements and renovations has been allocated to occupants of each building based on square feet of usage.

Use charges have been calculated on the following buildings:

<u>Building</u>	<u>Construction Cost</u>
Broadway	\$ 4,012,888
Capitol	34,138,079
Truman	64,577,316
Supreme Court	2,979,149
Springfield	6,348,630

The cost of renovations and improvements for the fiscal year was obtained from project disbursement records obtained from the Division of Design and Construction. Square footage allocations were obtained from the Division of Facilities Management.

Interest cost related to the Truman Building (Series A 1985 Refunding Bonds and Series A 1991 Refunding Bonds) have been calculated and allocated on Schedule 1.3.

**State of Missouri**  
**Statewide Cost Allocation Plan**  
**Schedule .2 - Costs To Be Allocated**  
**For Department BUILDING USE I**

Fiscal Year 2004 SWCAP CF Revised  
2004 Version 1.0002-1

	1st Allocation	2nd Allocation	Sub-Total	Total
Expenditures Per Financial Statement:	2,848,808.00			2,848,808.00
Total Allocated Additions:			0.00	0.00
Total To Be Allocated:	<u>2,848,808.00</u>	<u>0.00</u>		<u>2,848,808.00</u>



State of Missouri  
Statewide Cost Allocation Plan  
Schedule .3 - Costs Allocated By Activity  
For Department BUILDING USE I

	Total	General & Admin	BROADWAY	CAPITOL	TRUMAN
Other Expense & Cost					
Building Use Charges	2,241,122.00	0.00	80,258.00	682,762.00	1,291,546.00
Interest Charges	607,686.00	0.00	0.00	0.00	607,686.00
Departmental Totals					
Total Expenditures	2,848,808.00	0.00	80,258.00	682,762.00	1,899,232.00
Deductions					
Total Deductions	0.00	0.00	0.00	0.00	0.00
Functional Cost	2,848,808.00	0.00	80,258.00	682,762.00	1,899,232.00
Allocation Step 1					
1st Allocation	2,848,808.00	0.00	80,258.00	682,762.00	1,899,232.00
Allocation Step 2					
2nd Allocation	0.00	0.00	0.00	0.00	0.00
Total For 01 BUILDING USE I					
Total Allocated	2,848,808.00	0.00	80,258.00	682,762.00	1,899,232.00

**State of Missouri**  
**Statewide Cost Allocation Plan**  
**Schedule .3 - Costs Allocated By Activity**  
**For Department BUILDING USE I**

	SUPREME COURT	SPRINGFIELD
Other Expense & Cost		
Building Use Charges	59,583.00	126,973.00
Interest Charges	0.00	0.00
Departmental Totals		
Total Expenditures	59,583.00	126,973.00
Deductions		
Total Deductions	0.00	0.00
Functional Cost	59,583.00	126,973.00
Allocation Step 1		
1st Allocation	59,583.00	126,973.00
Allocation Step 2		
2nd Allocation	0.00	0.00
Total For 01 BUILDING USE I		
Total Allocated	59,583.00	126,973.00

State of Missouri  
Statewide Cost Allocation Plan  
Schedule .4 - Detail Activity Allocations  
For Department BUILDING USE I

Activity - BROADWAY

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Total Allocation - Step1	Total Allocation - Step2	Total Allocation - Total
FACILITIES MANAGEMENT	261	0.2717	218.04		218.04		218.04
ATTORNEY GENERAL	50,091	52.1384	41,845.29		41,845.29		41,845.29
SOCIAL SERVICES	45,721	47.5899	38,194.67		38,194.67		38,194.67
SubTotal	96,073	100.0000	80,258.00		80,258.00		80,258.00
TOTAL	96,073	100.0000	80,258.00		80,258.00		80,258.00

Allocation Basis: Square Footage of Building  
Allocation Source: Facilities Management Records

**State of Missouri**  
**Statewide Cost Allocation Plan**  
**Schedule .4 - Detail Activity Allocations**  
**For Department BUILDING USE I**

## Activity - CAPITOL

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Total Allocation - Step1	Total Allocation - Step2	Total Allocation - Total
COMM. OF ADMIN.	1,745	0.7689	5,249.93		5,249.93		5,249.93
BUDGET AND PLANNING	7,110	3.1330	21,390.84		21,390.84		21,390.84
DESIGN AND CONSTRUCTION	165	0.0727	496.41		496.41		496.41
TREASURER	1,781	0.7848	5,358.24		5,358.24		5,358.24
SECRETARY OF STATE	1,556	0.6856	4,681.32		4,681.32		4,681.32
SECURITY	214	0.0943	643.83		643.83		643.83
LEGISLATURE	176,419	77.7381	530,766.68		530,766.68		530,766.68
GOVERNOR	9,678	4.2646	29,116.82		29,116.82		29,116.82
LT. GOVERNOR	2,720	1.1986	8,183.28		8,183.28		8,183.28
AUDITOR	1,760	0.7755	5,295.06		5,295.06		5,295.06
NATURAL RESOURCES	21,015	9.2602	63,224.83		63,224.83		63,224.83
ALL OTHER	2,777	1.2237	8,354.76		8,354.76		8,354.76
SubTotal	226,940	100.0000	682,762.00		682,762.00		682,762.00
TOTAL	226,940	100.0000	682,762.00		682,762.00		682,762.00

Allocation Basis: Square Footage of Building

Allocation Source: Facilities Management Records



**State of Missouri**  
**Statewide Cost Allocation Plan**  
**Schedule .4 - Detail Activity Allocations**  
**For Department BUILDING USE I**

Activity - TRUMAN

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Total Allocation - Step1	Total Allocation - Step2	Total Allocation - Total
COMM. OF ADMIN.	13,189	2.5555	48,535.20		48,535.20		48,535.20
INFORMATION SERVICES	48,524	9.4021	178,567.16		178,567.16		178,567.16
ACCOUNTING	15,258	2.9564	56,149.08		56,149.08		56,149.08
FACILITIES MANAGEMENT	11,223	2.1746	41,300.38		41,300.38		41,300.38
DESIGN AND CONSTRUCTION	20,172	3.9086	74,232.47		74,232.47		74,232.47
PERSONNEL	19,131	3.7068	70,401.62		70,401.62		70,401.62
PURCHASING	11,747	2.2761	43,228.69		43,228.69		43,228.69
GENERAL SERVICES	11,541	2.2362	42,470.61		42,470.61		42,470.61
TREASURER	17,988	3.4854	66,195.41		66,195.41		66,195.41
SECURITY	3,161	0.6125	11,632.40		11,632.40		11,632.40
REVENUE	193,009	37.3977	710,268.52		710,268.52		710,268.52
AUDITOR	14,213	2.7539	52,303.50		52,303.50		52,303.50
INSURANCE	36,221	7.0182	133,292.41		133,292.41		133,292.41
ECONOMIC DEVELOPMENT	61,446	11.9059	226,119.81		226,119.81		226,119.81
HIGHWAYS	9,792	1.8973	36,034.32		36,034.32		36,034.32
PUBLIC SAFETY	18,722	3.6276	68,896.52		68,896.52		68,896.52
SOCIAL SERVICES	944	0.1829	3,473.90		3,473.90		3,473.90
ALL OTHER	9,818	1.9023	36,130.00		36,130.00		36,130.00
SubTotal	516,099	100.0000	1,899,232.00		1,899,232.00		1,899,232.00
TOTAL	516,099	100.0000	1,899,232.00		1,899,232.00		1,899,232.00

Allocation Basis: Square Footage of Building  
Allocation Source: Facilities Management Records

**State of Missouri**  
**Statewide Cost Allocation Plan**  
**Schedule .4 - Detail Activity Allocations**  
**For Department BUILDING USE I**

## Activity - SUPREME COURT

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Total Allocation - Step1	Total Allocation - Step2	Total Allocation - Total
JUDICIARY	35,411	74.6516	44,479.68		44,479.68		44,479.68
ATTORNEY GENERAL	12,024	25.3484	15,103.32		15,103.32		15,103.32
SubTotal	47,435	100.0000	59,583.00		59,583.00		59,583.00
TOTAL	47,435	100.0000	59,583.00		59,583.00		59,583.00

Allocation Basis: Square Footage of Building

Allocation Source: Facilities Management Records

State of Missouri  
Statewide Cost Allocation Plan  
Schedule .4 - Detail Activity Allocations  
For Department BUILDING USE I

Activity - SPRINGFIELD

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Total Allocation - Step1	Total Allocation - Step2	Total Allocation - Total
FACILITIES MANAGEMENT	5,309	6.4966	8,248.89		8,248.89		8,248.89
SECRETARY OF STATE	1,407	1.7217	2,186.14		2,186.14		2,186.14
REVENUE	12,950	15.8468	20,121.15		20,121.15		20,121.15
GOVERNOR	493	0.6033	766.00		766.00		766.00
AUDITOR	2,108	2.5795	3,275.32		3,275.32		3,275.32
ATTORNEY GENERAL	4,547	5.5641	7,064.93		7,064.93		7,064.93
HEALTH	6,340	7.7582	9,850.82		9,850.82		9,850.82
MENTAL HEALTH	697	0.8529	1,082.97		1,082.97		1,082.97
PUBLIC SAFETY	3,381	4.1373	5,253.25		5,253.25		5,253.25
SOCIAL SERVICES	44,488	54.4396	69,123.53		69,123.53		69,123.53
SubTotal	81,720	100.0000	126,973.00		126,973.00		126,973.00
TOTAL	81,720	100.0000	126,973.00		126,973.00		126,973.00

Allocation Basis: Square Footage of Building  
Allocation Source: Facilities Management Records

**State of Missouri**  
**Statewide Cost Allocation Plan**  
**Schedule .5 - Allocation Summary**  
**For Department BUILDING USE I**

Receiving Department	Total	BROADWAY	CAPITOL	TRUMAN	SUPREME COURT	SPRINGFIELD
COMM. OF ADMIN.	53,785.13	0.00	5,249.93	48,535.20	0.00	0.00
INFORMATION SERVICES	178,567.16	0.00	0.00	178,567.16	0.00	0.00
BUDGET AND PLANNING	21,390.84	0.00	21,390.84	0.00	0.00	0.00
ACCOUNTING	56,149.08	0.00	0.00	56,149.08	0.00	0.00
FACILITIES MANAGEMENT	49,767.31	218.04	0.00	41,300.38	0.00	8,248.89
DESIGN AND CONSTRUCTION	74,728.88	0.00	496.41	74,232.47	0.00	0.00
PERSONNEL	70,401.62	0.00	0.00	70,401.62	0.00	0.00
PURCHASING	43,228.69	0.00	0.00	43,228.69	0.00	0.00
GENERAL SERVICES	42,470.61	0.00	0.00	42,470.61	0.00	0.00
TREASURER	71,553.65	0.00	5,358.24	66,195.41	0.00	0.00
SECRETARY OF STATE	6,867.46	0.00	4,681.32	0.00	0.00	2,186.14
SECURITY	12,276.23	0.00	643.83	11,632.40	0.00	0.00
REVENUE	730,389.67	0.00	0.00	710,268.52	0.00	20,121.15
LEGISLATURE	530,766.68	0.00	530,766.68	0.00	0.00	0.00
JUDICIARY	44,479.68	0.00	0.00	0.00	44,479.68	0.00
GOVERNOR	29,882.82	0.00	29,116.82	0.00	0.00	766.00
LT. GOVERNOR	8,183.28	0.00	8,183.28	0.00	0.00	0.00
AUDITOR	60,873.88	0.00	5,295.06	52,303.50	0.00	3,275.32
ATTORNEY GENERAL	64,013.54	41,845.29	0.00	0.00	15,103.32	7,064.93
INSURANCE	133,292.41	0.00	0.00	133,292.41	0.00	0.00
ECONOMIC DEVELOPMENT	226,119.81	0.00	0.00	226,119.81	0.00	0.00
HEALTH	9,850.82	0.00	0.00	0.00	0.00	9,850.82
HIGHWAYS	36,034.32	0.00	0.00	36,034.32	0.00	0.00
MENTAL HEALTH	1,082.97	0.00	0.00	0.00	0.00	1,082.97
NATURAL RESOURCES	63,224.83	0.00	63,224.83	0.00	0.00	0.00
PUBLIC SAFETY	74,149.77	0.00	0.00	68,896.52	0.00	5,253.25
SOCIAL SERVICES	110,792.10	38,194.67	0.00	3,473.90	0.00	69,123.53
ALL OTHER	44,484.76	0.00	8,354.76	36,130.00	0.00	0.00
Direct Billed	0.00	0.00	0.00	0.00	0.00	0.00
<b>Total</b>	<b>2,848,808.00</b>	<b>80,258.00</b>	<b>682,762.00</b>	<b>1,899,232.00</b>	<b>59,583.00</b>	<b>126,973.00</b>

STATE OF MISSOURI

BUILDING USE II

NATURE AND EXTENT OF SERVICES

A use charge is allowable for plan purposes in lieu of depreciation. A use charge of 2% of the original construction costs plus the accumulated cost of improvements and renovations has been allocated to occupants of each building based on square feet of usage.

Use charges have been calculated on the following buildings:

<u>Building</u>	<u>Construction Cost</u>
Wainwright	\$ 17,133,558
Midtown	9,098,147
Jefferson	12,798,371
National Guard Complex	7,635,412
EDP/Health Lab	5,447,089

The cost of renovations and improvements for the fiscal year was obtained from project disbursement records obtained from the Division of Design and Construction.

Square footage allocations for Wainwright, Midtown, Jefferson, and the EDP/Health Lab were obtained from the Division of Facilities Management. Square footage allocation for the National Guard Complex was obtained from the Department of Public Safety.

**State of Missouri**  
**Statewide Cost Allocation Plan**  
**Schedule .2 - Costs To Be Allocated**  
**For Department BUILDING USE II**

Fiscal Year 2004 SWCAP CF Revised  
2004 Version 1.0002-1

	1st Allocation	2nd Allocation	Sub-Total	Total
Expenditures Per Financial Statement:	1,042,251.00			1,042,251.00
Total Allocated Additions:			0.00	0.00
Total To Be Allocated:	1,042,251.00	0.00		1,042,251.00

**State of Missouri**  
**Statewide Cost Allocation Plan**  
**Schedule .3 - Costs Allocated By Activity**  
**For Department BUILDING USE II**

	Total	General & Admin	WAINWRIGHT	MIDTOWN	JEFFERSON
Other Expense & Cost					
Building Use Charges	1,042,251.00	0.00	342,671.00	181,963.00	255,967.00
Departmental Totals					
Total Expenditures	1,042,251.00	0.00	342,671.00	181,963.00	255,967.00
Deductions					
Total Deductions	0.00	0.00	0.00	0.00	0.00
Functional Cost	1,042,251.00	0.00	342,671.00	181,963.00	255,967.00
Allocation Step 1					
1st Allocation	1,042,251.00	0.00	342,671.00	181,963.00	255,967.00
Allocation Step 2					
2nd Allocation	0.00	0.00	0.00	0.00	0.00
Total For 02 BUILDING USE II					
Total Allocated	1,042,251.00	0.00	342,671.00	181,963.00	255,967.00



**State of Missouri**  
**Statewide Cost Allocation Plan**  
**Schedule .3 - Costs Allocated By Activity**  
**For Department BUILDING USE II**

	NATIONAL GUARD COMPLEX	EDP/HEALTH LAB
Other Expense & Cost		
Building Use Charges	152,708.00	108,942.00
Departmental Totals		
Total Expenditures	152,708.00	108,942.00
Deductions		
Total Deductions	0.00	0.00
Functional Cost	152,708.00	108,942.00
Allocation Step 1		
1st Allocation	152,708.00	108,942.00
Allocation Step 2		
2nd Allocation	0.00	0.00
Total For 02 BUILDING USE II		
Total Allocated	152,708.00	108,942.00



State of Missouri  
Statewide Cost Allocation Plan  
Schedule .4 - Detail Activity Allocations  
For Department BUILDING USE II

Activity - WAINWRIGHT

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Total Allocation - Step1	Total Allocation - Step2	Total Allocation - Total
FACILITIES MANAGEMENT	1,306	0.9116	3,123.69		3,123.69		3,123.69
TREASURER	463	0.3232	1,107.40		1,107.40		1,107.40
SECRETARY OF STATE	1,123	0.7838	2,685.99		2,685.99		2,685.99
REVENUE	1,123	0.7838	2,685.99		2,685.99		2,685.99
JUDICIARY	27,619	19.2777	66,059.16		66,059.16		66,059.16
GOVERNOR	2,615	1.8252	6,254.56		6,254.56		6,254.56
L.T. GOVERNOR	1,109	0.7741	2,652.51		2,652.51		2,652.51
ATTORNEY GENERAL	9,971	6.9596	23,848.65		23,848.65		23,848.65
INSURANCE	1,276	0.8906	3,051.94		3,051.94		3,051.94
ECONOMIC DEVELOPMENT	3,676	2.5658	8,792.26		8,792.26		8,792.26
HEALTH	15,513	10.8279	37,104.01		37,104.01		37,104.01
LABOR	12,176	8.4987	29,122.57		29,122.57		29,122.57
PUBLIC SAFETY	2,836	1.9795	6,783.15		6,783.15		6,783.15
SOCIAL SERVICES	50,824	35.4746	121,560.94		121,560.94		121,560.94
CORRECTIONS	11,639	8.1239	27,838.18		27,838.18		27,838.18
SubTotal	143,269	100.0000	342,671.00		342,671.00		342,671.00
TOTAL	143,269	100.0000	342,671.00		342,671.00		342,671.00

Allocation Basis: Square Footage of Building  
Allocation Source: Facilities Management Records

**State of Missouri**  
**Statewide Cost Allocation Plan**  
**Schedule .4 - Detail Activity Allocations**  
**For Department BUILDING USE II**

## Activity - MIDTOWN

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Total Allocation - Step1	Total Allocation - Step2	Total Allocation - Total
FACILITIES MANAGEMENT	1,920	2.0633	3,754.52		3,754.52		3,754.52
SOCIAL SERVICES	91,133	97.9367	178,208.48		178,208.48		178,208.48
SubTotal	93,053	100.0000	181,963.00		181,963.00		181,963.00
TOTAL	93,053	100.0000	181,963.00		181,963.00		181,963.00

Allocation Basis: Square Footage of Building

Allocation Source: Facilities Management Records

**State of Missouri**  
**Statewide Cost Allocation Plan**  
**Schedule .4 - Detail Activity Allocations**  
**For Department BUILDING USE II**

Activity - JEFFERSON

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Total Allocation - Step1	Total Allocation - Step2	Total Allocation - Total
COMM. OF ADMIN.	1,571	0.8784	2,248.39		2,248.39		2,248.39
FACILITIES MANAGEMENT	2,103	1.1758	3,009.78		3,009.78		3,009.78
GENERAL SERVICES	1,471	0.8225	2,105.27		2,105.27		2,105.27
REVENUE	494	0.2762	707.00		707.00		707.00
GOVERNOR	3,089	1.7271	4,420.92		4,420.92		4,420.92
EDUCATION	89,984	50.3126	128,783.54		128,783.54		128,783.54
HEALTH	2,892	1.6170	4,138.98		4,138.98		4,138.98
NATURAL RESOURCES	76,175	42.5916	109,020.33		109,020.33		109,020.33
PUBLIC SAFETY	374	0.2091	535.26		535.26		535.26
ALL OTHER	697	0.3897	997.53		997.53		997.53
SubTotal	178,850	100.0000	255,967.00		255,967.00		255,967.00
TOTAL	178,850	100.0000	255,967.00		255,967.00		255,967.00

Allocation Basis: Square Footage of Building  
Allocation Source: Facilities Management Records

**State of Missouri**  
**Statewide Cost Allocation Plan**  
**Schedule .4 - Detail Activity Allocations**  
**For Department BUILDING USE II**

## Activity - NATIONAL GUARD COMPLEX

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Total Allocation - Step1	Total Allocation - Step2	Total Allocation - Total
PUBLIC SAFETY	109,833	100.0000	152,708.00		152,708.00		152,708.00
SubTotal	109,833	100.0000	152,708.00		152,708.00		152,708.00
TOTAL	109,833	100.0000	152,708.00		152,708.00		152,708.00

Allocation Basis: Square Footage of Building

Allocation Source: Department of Public Safety Records

State of Missouri  
Statewide Cost Allocation Plan  
Schedule .4 - Detail Activity Allocations  
For Department BUILDING USE II

Activity - EDP/HEALTH LAB

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Total Allocation - Step1	Total Allocation - Step2	Total Allocation - Total
INFORMATION SERVICES	3,633	7.5494	8,224.47		8,224.47		8,224.47
HEALTH	32,736	68.0257	74,108.54		74,108.54		74,108.54
SOCIAL SERVICES	11,754	24.4249	26,608.99		26,608.99		26,608.99
SubTotal	48,123	100.0000	108,942.00		108,942.00		108,942.00
TOTAL	48,123	100.0000	108,942.00		108,942.00		108,942.00

Allocation Basis: Square Footage of Building  
Allocation Source: Facilities Management Records

**State of Missouri**  
**Statewide Cost Allocation Plan**  
**Schedule .5 - Allocation Summary**  
**For Department BUILDING USE II**

Receiving Department	Total	WAINWRIGHT	MIDTOWN	JEFFERSON	NATIONAL GUARD	EDP/HEALTH LAB
COMM. OF ADMIN.	2,248.39	0.00	0.00	2,248.39	0.00	0.00
INFORMATION SERVICES	8,224.47	0.00	0.00	0.00	0.00	8,224.47
FACILITIES MANAGEMENT	9,887.99	3,123.69	3,754.52	3,009.78	0.00	0.00
GENERAL SERVICES	2,105.27	0.00	0.00	2,105.27	0.00	0.00
TREASURER	1,107.40	1,107.40	0.00	0.00	0.00	0.00
SECRETARY OF STATE	2,685.99	2,685.99	0.00	0.00	0.00	0.00
REVENUE	3,392.99	2,685.99	0.00	707.00	0.00	0.00
JUDICIARY	66,059.16	66,059.16	0.00	0.00	0.00	0.00
GOVERNOR	10,675.48	6,254.56	0.00	4,420.92	0.00	0.00
LT. GOVERNOR	2,652.51	2,652.51	0.00	0.00	0.00	0.00
ATTORNEY GENERAL	23,848.65	23,848.65	0.00	0.00	0.00	0.00
INSURANCE	3,051.94	3,051.94	0.00	0.00	0.00	0.00
ECONOMIC DEVELOPMENT	8,792.26	8,792.26	0.00	0.00	0.00	0.00
EDUCATION	128,783.54	0.00	0.00	128,783.54	0.00	0.00
HEALTH	115,351.53	37,104.01	0.00	4,138.98	0.00	74,108.54
LABOR	29,122.57	29,122.57	0.00	0.00	0.00	0.00
NATURAL RESOURCES	109,020.33	0.00	0.00	109,020.33	0.00	0.00
PUBLIC SAFETY	160,026.41	6,783.15	0.00	535.26	152,708.00	0.00
SOCIAL SERVICES	326,378.41	121,560.94	178,208.48	0.00	0.00	26,608.99
CORRECTIONS	27,838.18	27,838.18	0.00	0.00	0.00	0.00
ALL OTHER	997.53	0.00	0.00	997.53	0.00	0.00
Direct Billed	0.00	0.00	0.00	0.00	0.00	0.00
<b>Total</b>	<b>1,042,251.00</b>	<b>342,671.00</b>	<b>181,963.00</b>	<b>255,967.00</b>	<b>152,708.00</b>	<b>108,942.00</b>

STATE OF MISSOURI

BUILDING USE III

NATURE AND EXTENT OF SERVICES

A use charge is allowable for plan purposes in lieu of depreciation. A use charge of 2% of the original construction costs plus the accumulated cost of improvements and renovations has been allocated to occupants of each building based on square feet of usage.

Use charges have been calculated on the following buildings:

<u>Building</u>	<u>Construction Cost</u>
Missouri Boulevard	\$ 2,170,695
Fletcher Daniels	15,958,316
St. Joseph	4,461,412
Kirkpatrick Information Center	18,972,034
DEQ Lab	3,465,363

The cost of renovations and improvements for the fiscal year was obtained from project disbursement records obtained from the Division of Design and Construction. Square footage allocations were obtained from the Division of Facilities Management.

Interest costs related to St. Joseph (Series C 1988 Special Obligation Bonds and Series A 1991 Refunding Bonds) and Kirkpatrick Information Center (Series C 1988 and Series A 1991 Refunding Bonds) have been calculated and allocated on Schedule 3.3.

**State of Missouri**  
**Statewide Cost Allocation Plan**  
**Schedule .2 - Costs To Be Allocated**  
**For Department BUILDING USE III**

Fiscal Year 2004 SWCAP CF Revised  
2004 Version 1.0002-1

	1st Allocation	2nd Allocation	Sub-Total	Total
Expenditures Per Financial Statement:	1,354,555.00			1,354,555.00
Total Allocated Additions:			0.00	0.00
Total To Be Allocated:	1,354,555.00	0.00		1,354,555.00



State of Missouri  
Statewide Cost Allocation Plan  
Schedule .3 - Costs Allocated By Activity  
For Department BUILDING USE III

	Total	General & Admin	MO BLVD	FLETCHER DANIELS	ST JOSEPH
Other Expense & Cost					
Building Use Charges	900,556.00	0.00	43,414.00	319,166.00	89,228.00
Interest Charges	453,999.00	0.00	0.00	0.00	45,697.00
Departmental Totals					
Total Expenditures	1,354,555.00	0.00	43,414.00	319,166.00	134,925.00
Deductions					
Total Deductions	0.00	0.00	0.00	0.00	0.00
Functional Cost	1,354,555.00	0.00	43,414.00	319,166.00	134,925.00
Allocation Step 1					
1st Allocation	1,354,555.00	0.00	43,414.00	319,166.00	134,925.00
Allocation Step 2					
2nd Allocation	0.00	0.00	0.00	0.00	0.00
Total For 03 BUILDING USE III					
Total Allocated	1,354,555.00	0.00	43,414.00	319,166.00	134,925.00

**State of Missouri**  
**Statewide Cost Allocation Plan**  
**Schedule .3 - Costs Allocated By Activity**  
**For Department BUILDING USE III**

	KIRKPATRICK INFO CENTER	DEQ LAB
Other Expense & Cost		
Building Use Charges	379,441.00	69,307.00
Interest Charges	408,302.00	0.00
Departmental Totals		
Total Expenditures	787,743.00	69,307.00
Deductions		
Total Deductions	0.00	0.00
Functional Cost	787,743.00	69,307.00
Allocation Step 1		
1st Allocation	787,743.00	69,307.00
Allocation Step 2		
2nd Allocation	0.00	0.00
Total For 03 BUILDING USE III		
Total Allocated	787,743.00	69,307.00



**State of Missouri**  
**Statewide Cost Allocation Plan**  
**Schedule .4 - Detail Activity Allocations**  
**For Department BUILDING USE III**

Activity - MO BLVD

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Total Allocation - Step1	Total Allocation - Step2	Total Allocation - Total
AGRICULTURE	58,842	100.0000	43,414.00		43,414.00		43,414.00
SubTotal	58,842	100.0000	43,414.00		43,414.00		43,414.00
TOTAL	58,842	100.0000	43,414.00		43,414.00		43,414.00

Allocation Basis: Square Footage of Building

Allocation Source: Facilities Management Records

**State of Missouri**  
**Statewide Cost Allocation Plan**  
**Schedule .4 - Detail Activity Allocations**  
**For Department BUILDING USE III**

## Activity - FLETCHER DANIELS

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Total Allocation - Step1	Total Allocation - Step2	Total Allocation - Total
FACILITIES MANAGEMENT	2,187	1.6340	5,215.30		5,215.30		5,215.30
TREASURER	385	0.2877	918.10		918.10		918.10
SECRETARY OF STATE	1,012	0.7561	2,413.30		2,413.30		2,413.30
REVENUE	17,235	12.8773	41,100.01		41,100.01		41,100.01
GOVERNOR	2,401	1.7939	5,725.62		5,725.62		5,725.62
LT. GOVERNOR	639	0.4774	1,523.81		1,523.81		1,523.81
AUDITOR	1,911	1.4278	4,557.13		4,557.13		4,557.13
INSURANCE	1,220	0.9115	2,909.31		2,909.31		2,909.31
ECONOMIC DEVELOPMENT	5,341	3.9906	12,736.59		12,736.59		12,736.59
EDUCATION	2,442	1.8246	5,823.40		5,823.40		5,823.40
HEALTH	9,534	7.1234	22,735.57		22,735.57		22,735.57
PUBLIC SAFETY	4,450	3.3249	10,611.84		10,611.84		10,611.84
SOCIAL SERVICES	81,629	60.9901	194,659.33		194,659.33		194,659.33
ALL OTHER	3,454	2.5807	8,236.69		8,236.69		8,236.69
SubTotal	133,840	100.0000	319,166.00		319,166.00		319,166.00
TOTAL	133,840	100.0000	319,166.00		319,166.00		319,166.00

Allocation Basis: Square Footage of Building

Allocation Source: Facilities Management Records

**State of Missouri**  
**Statewide Cost Allocation Plan**  
**Schedule .4 - Detail Activity Allocations**  
**For Department BUILDING USE III**

Activity - ST JOSEPH

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Total Allocation - Step1	Total Allocation - Step2	Total Allocation - Total
FACILITIES MANAGEMENT	1,851	5.4957	7,415.05		7,415.05		7,415.05
REVENUE	5,797	17.2115	23,222.59		23,222.59		23,222.59
EDUCATION	3,143	9.3317	12,590.76		12,590.76		12,590.76
HEALTH	2,680	7.9570	10,735.99		10,735.99		10,735.99
LABOR	1,848	5.4868	7,403.03		7,403.03		7,403.03
PUBLIC SAFETY	1,580	4.6911	6,329.43		6,329.43		6,329.43
SOCIAL SERVICES	16,782	49.8262	67,228.15		67,228.15		67,228.15
SubTotal	33,681	100.0000	134,925.00		134,925.00		134,925.00
TOTAL	33,681	100.0000	134,925.00		134,925.00		134,925.00

Allocation Basis: Square Footage of Building

Allocation Source: Facilities Management Records

**State of Missouri**  
**Statewide Cost Allocation Plan**  
**Schedule .4 - Detail Activity Allocations**  
**For Department BUILDING USE III**

Fiscal Year 2004 SWCAP CF Revised  
 2004 Version 1.0002-1

## Activity - KIRKPATRICK INFO CENTER

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Total Allocation - Step1	Total Allocation - Step2	Total Allocation - Total
FACILITIES MANAGEMENT	1,547	1.1576	9,118.54		9,118.54		9,118.54
SECRETARY OF STATE	132,097	98.8424	778,624.46		778,624.46		778,624.46
SubTotal	133,644	100.0000	787,743.00		787,743.00		787,743.00
TOTAL	133,644	100.0000	787,743.00		787,743.00		787,743.00

Allocation Basis: Square Footage of Building

Allocation Source: Facilities Management Records

State of Missouri  
Statewide Cost Allocation Plan  
Schedule .4 - Detail Activity Allocations  
For Department BUILDING USE III

Activity - DEQ LAB

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Total Allocation - Step1	Total Allocation - Step2	Total Allocation - Total
NATURAL RESOURCES	25,017	100.0000	69,307.00		69,307.00		69,307.00
SubTotal	25,017	100.0000	69,307.00		69,307.00		69,307.00
TOTAL	25,017	100.0000	69,307.00		69,307.00		69,307.00

Allocation Basis: Square Footage of Building  
Allocation Source: Facilities Management Records

**State of Missouri**  
**Statewide Cost Allocation Plan**  
**Schedule .5 - Allocation Summary**  
**For Department BUILDING USE III**

Fiscal Year 2004 SWCAP CF Revised  
 2004 Version 1.0002-1

Receiving Department	Total	MO BLVD	FLETCHER DANIELS	ST JOSEPH	KIRKPATRICK INFO	DEQ LAB
FACILITIES MANAGEMENT	21,748.89	0.00	5,215.30	7,415.05	9,118.54	0.00
TREASURER	918.10	0.00	918.10	0.00	0.00	0.00
SECRETARY OF STATE	781,037.76	0.00	2,413.30	0.00	778,624.46	0.00
REVENUE	64,322.60	0.00	41,100.01	23,222.59	0.00	0.00
GOVERNOR	5,725.62	0.00	5,725.62	0.00	0.00	0.00
LT. GOVERNOR	1,523.81	0.00	1,523.81	0.00	0.00	0.00
AUDITOR	4,557.13	0.00	4,557.13	0.00	0.00	0.00
AGRICULTURE	43,414.00	43,414.00	0.00	0.00	0.00	0.00
INSURANCE	2,909.31	0.00	2,909.31	0.00	0.00	0.00
ECONOMIC DEVELOPMENT	12,736.59	0.00	12,736.59	0.00	0.00	0.00
EDUCATION	18,414.16	0.00	5,823.40	12,590.76	0.00	0.00
HEALTH	33,471.56	0.00	22,735.57	10,735.99	0.00	0.00
LABOR	7,403.03	0.00	0.00	7,403.03	0.00	0.00
NATURAL RESOURCES	69,307.00	0.00	0.00	0.00	0.00	69,307.00
PUBLIC SAFETY	16,941.27	0.00	10,611.84	6,329.43	0.00	0.00
SOCIAL SERVICES	261,887.48	0.00	194,659.33	67,228.15	0.00	0.00
ALL OTHER	8,236.69	0.00	8,236.69	0.00	0.00	0.00
Direct Billed	0.00	0.00	0.00	0.00	0.00	0.00
<b>Total</b>	<b>1,354,555.00</b>	<b>43,414.00</b>	<b>319,166.00</b>	<b>134,925.00</b>	<b>787,743.00</b>	<b>69,307.00</b>





STATE OF MISSOURI

BUILDING USE IV

NATURE AND EXTENT OF SERVICES

A use charge is allowable for plan purposes in lieu of depreciation. A use charge of 2% of the original construction costs plus the accumulated cost of improvements and renovations has been allocated to occupants of each building based on square feet of usage.

Use charges have been calculated on the following buildings:

<u>Building</u>	<u>Construction Cost</u>
Professional Registration	\$ 2,329,123
Mental Health	5,150,289
Howerton	5,647,002
D&C Warehouse	177,223
Penrose Family Center	6,199,213

The cost of renovations and improvements for the fiscal year was obtained from project disbursement records obtained from the Division of Design and Construction.

Square footage allocations for the Professional Registration, Mental Health, Howerton, and D&C Warehouse buildings were obtained from the Division of Facilities Management. Square footage allocation for the Penrose Family Center was obtained from the Department of Social Services.

**State of Missouri**  
**Statewide Cost Allocation Plan**  
**Schedule .2 - Costs To Be Allocated**  
**For Department BUILDING USE IV**

Fiscal Year 2004 SWCAP CF Revised  
2004 Version 1.0002-1

	1st Allocation	2nd Allocation	Sub-Total	Total
Expenditures Per Financial Statement:	390,056.00			390,056.00
Total Allocated Additions:			0.00	0.00
Total To Be Allocated:	<u>390,056.00</u>	<u>0.00</u>		<u>390,056.00</u>

State of Missouri  
Statewide Cost Allocation Plan  
Schedule .3 - Costs Allocated By Activity  
For Department BUILDING USE IV

	Total	General & Admin	PROFESSIONAL REGISTRATION	MENTAL HEALTH	HOWERTON
ther Expense & Cost					
Building Use Charges	390,056.00	0.00	46,582.00	103,006.00	112,940.00
epartmental Totals					
Total Expenditures	390,056.00	0.00	46,582.00	103,006.00	112,940.00
eductions					
Total Deductions	0.00	0.00	0.00	0.00	0.00
Functional Cost	390,056.00	0.00	46,582.00	103,006.00	112,940.00
llocation Step 1					
1st Allocation	390,056.00	0.00	46,582.00	103,006.00	112,940.00
llocation Step 2					
2nd Allocation	0.00	0.00	0.00	0.00	0.00
otal For 04 BUILDING USE IV					
Total Allocated	390,056.00	0.00	46,582.00	103,006.00	112,940.00

**State of Missouri**  
**Statewide Cost Allocation Plan**  
**Schedule .3 - Costs Allocated By Activity**  
**For Department BUILDING USE IV**

	D & C WAREHOUSE	PENROSE FAMILY CENTER
Other Expense & Cost		
Building Use Charges	3,544.00	123,984.00
Departmental Totals		
Total Expenditures	3,544.00	123,984.00
Deductions		
Total Deductions	0.00	0.00
Functional Cost	3,544.00	123,984.00
Allocation Step 1		
1st Allocation	3,544.00	123,984.00
Allocation Step 2		
2nd Allocation	0.00	0.00
Total For 04 BUILDING USE IV		
Total Allocated	3,544.00	123,984.00

State of Missouri  
Statewide Cost Allocation Plan  
Schedule .4 - Detail Activity Allocations  
For Department BUILDING USE IV

Activity - PROFESSIONAL

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Total Allocation - Step1	Total Allocation - Step2	Total Allocation - Total
ECONOMIC DEVELOPMENT	26,814	100.0000	46,582.00		46,582.00		46,582.00
SubTotal	26,814	100.0000	46,582.00		46,582.00		46,582.00
TOTAL	26,814	100.0000	46,582.00		46,582.00		46,582.00

Allocation Basis: Square Footage of Building  
Allocation Source: Facilities Management Records

**State of Missouri**  
**Statewide Cost Allocation Plan**  
**Schedule .4 - Detail Activity Allocations**  
**For Department BUILDING USE IV**

Fiscal Year 2004 SWCAP CF Revised  
2004 Version 1.0002-1

## Activity - MENTAL HEALTH

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Total Allocation - Step1	Total Allocation - Step2	Total Allocation - Total
MENTAL HEALTH	56,571	100.0000	103,006.00		103,006.00		103,006.00
SubTotal	56,571	100.0000	103,006.00		103,006.00		103,006.00
TOTAL	56,571	100.0000	103,006.00		103,006.00		103,006.00

Allocation Basis: Square Footage of Building

Allocation Source: Facilities Management Records

State of Missouri  
Statewide Cost Allocation Plan  
Schedule .4 - Detail Activity Allocations  
For Department BUILDING USE IV

Activity - HOWERTON

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Total Allocation - Step1	Total Allocation - Step2	Total Allocation - Total
SOCIAL SERVICES	79,036	100.0000	112,940.00		112,940.00		112,940.00
SubTotal	79,036	100.0000	112,940.00		112,940.00		112,940.00
TOTAL	79,036	100.0000	112,940.00		112,940.00		112,940.00

Allocation Basis: Square Footage of Building  
Allocation Source: Facilities Management Records

**State of Missouri**  
**Statewide Cost Allocation Plan**  
**Schedule .4 - Detail Activity Allocations**  
**For Department BUILDING USE IV**

## Activity - D &amp; C WAREHOUSE

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Total Allocation - Step1	Total Allocation - Step2	Total Allocation - Total
FACILITIES MANAGEMENT	2,569	51.2672	1,816.91		1,816.91		1,816.91
DESIGN AND CONSTRUCTION	2,442	48.7328	1,727.09		1,727.09		1,727.09
SubTotal	5,011	100.0000	3,544.00		3,544.00		3,544.00
TOTAL	5,011	100.0000	3,544.00		3,544.00		3,544.00

Allocation Basis: Square Footage of Building

Allocation Source: Facilities Management Records



**State of Missouri**  
**Statewide Cost Allocation Plan**  
**Schedule .4 - Detail Activity Allocations**  
**For Department BUILDING USE IV**

Fiscal Year 2004 SWCAP CF Revised

2004

Version 1.0002-1

Activity - PENROSE FAMILY CENTER

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Total Allocation - Step1	Total Allocation - Step2	Total Allocation - Total
SOCIAL SERVICES	151,451	100.0000	123,984.00		123,984.00		123,984.00
SubTotal	151,451	100.0000	123,984.00		123,984.00		123,984.00
TOTAL	151,451	100.0000	123,984.00		123,984.00		123,984.00

Allocation Basis: Square Footage of Building

Allocation Source: Department of Social Services Records

**State of Missouri**  
**Statewide Cost Allocation Plan**  
**Schedule .5 - Allocation Summary**  
**For Department BUILDING USE IV**

Receiving Department	Total	PROFESSIONAL	MENTAL HEALTH	HOWERTON	D & C WAREHOUSE	PENROSE FAMILY
FACILITIES MANAGEMENT	1,816.91	0.00	0.00	0.00	1,816.91	0.00
DESIGN AND CONSTRUCTION	1,727.09	0.00	0.00	0.00	1,727.09	0.00
ECONOMIC DEVELOPMENT	46,582.00	46,582.00	0.00	0.00	0.00	0.00
MENTAL HEALTH	103,006.00	0.00	103,006.00	0.00	0.00	0.00
SOCIAL SERVICES	236,924.00	0.00	0.00	112,940.00	0.00	123,984.00
Direct Billed	0.00	0.00	0.00	0.00	0.00	0.00
<b>Total</b>	<b>390,056.00</b>	<b>46,582.00</b>	<b>103,006.00</b>	<b>112,940.00</b>	<b>3,544.00</b>	<b>123,984.00</b>

STATE OF MISSOURI

BUILDING USE V

NATURE AND EXTENT OF SERVICES

A use charge is allowable for plan purposes in lieu of depreciation. A use charge of 2% of the original construction costs plus the accumulated cost of improvements and renovations has been allocated to occupants of each building based on square feet of usage.

A use charge has been calculated on the following buildings:

<u>Building</u>	<u>Construction Cost</u>
Ag Feed/Seed Lab	\$ 2,089,246
Mill Creek	7,533,291

The cost of renovations and improvements for the fiscal year was obtained from project disbursement records obtained from the Division of Design and Construction. Square footage allocations were obtained from the Division of Facilities Management.

**State of Missouri**  
**Statewide Cost Allocation Plan**  
**Schedule .2 - Costs To Be Allocated**  
**For Department BUILDING USE V**

Fiscal Year 2004 SWCAP CF Revised

2004

Version 1.0002-1

	1st Allocation	2nd Allocation	Sub-Total	Total
Expenditures Per Financial Statement:	192,451.00			192,451.00
Total Allocated Additions:			0.00	0.00
Total To Be Allocated:	192,451.00	0.00		192,451.00

**State of Missouri**  
**Statewide Cost Allocation Plan**  
**Schedule .3 - Costs Allocated By Activity**  
**For Department BUILDING USE V**

	Total	General & Admin	AG FEED/SEED LAB	MILL CREEK
ther Expense & Cost				
Building Use Charges	192,451.00	0.00	41,785.00	150,666.00
epartmental Totals				
Total Expenditures	192,451.00	0.00	41,785.00	150,666.00
eductions				
Total Deductions	0.00	0.00	0.00	0.00
Functional Cost	192,451.00	0.00	41,785.00	150,666.00
llocation Step 1				
1st Allocation	192,451.00	0.00	41,785.00	150,666.00
llocation Step 2				
2nd Allocation	0.00	0.00	0.00	0.00
otal For 05 BUILDING USE V				
Total Allocated	192,451.00	0.00	41,785.00	150,666.00

**State of Missouri**  
**Statewide Cost Allocation Plan**  
**Schedule .4 - Detail Activity Allocations**  
**For Department BUILDING USE V**

## Activity - AG FEED/SEED LAB

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Total Allocation - Step1	Total Allocation - Step2	Total Allocation - Total
AGRICULTURE	8,773	100.0000	41,785.00		41,785.00		41,785.00
SubTotal	8,773	100.0000	41,785.00		41,785.00		41,785.00
TOTAL	8,773	100.0000	41,785.00		41,785.00		41,785.00

Allocation Basis: Square Footage of Building

Allocation Source: Facilities Management Records

**State of Missouri**  
**Statewide Cost Allocation Plan**  
**Schedule .4 - Detail Activity Allocations**  
**For Department BUILDING USE V**

Activity - MILL CREEK

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Total Allocation - Step1	Total Allocation - Step2	Total Allocation - Total
HEALTH	16,944	31.4968	47,454.92		47,454.92		47,454.92
CORRECTIONS	36,852	68.5032	103,211.08		103,211.08		103,211.08
SubTotal	53,796	100.0000	150,666.00		150,666.00		150,666.00
TOTAL	53,796	100.0000	150,666.00		150,666.00		150,666.00

Allocation Basis: Square Footage of Building  
Allocation Source: Facilities Management Records

**State of Missouri**  
**Statewide Cost Allocation Plan**  
**Schedule .5 - Allocation Summary**  
**For Department BUILDING USE V**

Fiscal Year 2004 SWCAP CF Revised  
2004 Version 1.0002-1

Receiving Department	Total	AG FEED/SEED LAB	MILL CREEK
AGRICULTURE	41,785.00	41,785.00	0.00
HEALTH	47,454.92	0.00	47,454.92
CORRECTIONS	103,211.08	0.00	103,211.08
Direct Billed	0.00	0.00	0.00
Total	192,451.00	41,785.00	150,666.00



STATE OF MISSOURI

EQUIPMENT USE

NATURE AND EXTENT OF SERVICES

An equipment use charge is allowable for plan purposes in lieu of depreciation for equipment used for administrative purposes. Equipment items are recorded at acquisition cost. Purchases of new equipment and dispositions of obsolete equipment are recorded as they occur.

Prior to the State fiscal year 1985, equipment acquisitions were treated as expenditures in the year purchased (for purposes of cost allocation). Therefore, no acquisitions before fiscal year 1985 are included in the calculation of the use charge. Equipment inventory totals for the fiscal years 1985 - 2004 from OA divisions were provided by a SAM II Data Warehouse Query of the Fixed Asset Subsystem tables.

Costs are allocated to divisions of the Office of Administration based on the inventory value of recorded equipment.

An equipment use charge has been included for equipment of the Board of Public Buildings for those buildings whose costs are allocated in the plan. The equipment use charge has been allocated to the Board of Public Buildings I and II schedules of the plan for reallocation to occupying departments. Equipment acquisition costs have been obtained from the general ledgers.

**State of Missouri**  
**Statewide Cost Allocation Plan**  
**Schedule .2 - Costs To Be Allocated**  
**For Department EQUIPMENT USE**

Fiscal Year 2004 SWCAP CF Revised  
2004 Version 1.0002-1

	1st Allocation	2nd Allocation	Sub-Total	Total
Expenditures Per Financial Statement:	815,535.00			815,535.00
Total Allocated Additions:			0.00	0.00
Total To Be Allocated:	815,535.00	0.00		815,535.00

**State of Missouri**  
**Statewide Cost Allocation Plan**  
**Schedule .3 - Costs Allocated By Activity**  
**For Department EQUIPMENT USE**

	Total	General & Admin	EQUIPMENT USE	BPB EQUIPMENT
Other Expense & Cost				
Equipment Use Charges	815,535.00	0.00	711,573.00	103,962.00
Departmental Totals				
Total Expenditures	815,535.00	0.00	711,573.00	103,962.00
Deductions				
Total Deductions	0.00	0.00	0.00	0.00
Functional Cost	815,535.00	0.00	711,573.00	103,962.00
Allocation Step 1				
1st Allocation	815,535.00	0.00	711,573.00	103,962.00
Allocation Step 2				
2nd Allocation	0.00	0.00	0.00	0.00
Total For 06 EQUIPMENT USE				
Total Allocated	815,535.00	0.00	711,573.00	103,962.00

**State of Missouri**  
**Statewide Cost Allocation Plan**  
**Schedule .4 - Detail Activity Allocations**  
**For Department EQUIPMENT USE**

## Activity - EQUIPMENT USE

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Total Allocation - Step1	Total Allocation - Step2	Total Allocation - Total
COMM. OF ADMIN.	419,182	3.9275	27,946.84		27,946.84		27,946.84
INFORMATION SERVICES	3,024,435	28.3371	201,638.95		201,638.95		201,638.95
BUDGET AND PLANNING	197,528	1.8507	13,169.18		13,169.18		13,169.18
ACCOUNTING	247,875	2.3224	16,525.81		16,525.81		16,525.81
FACILITIES MANAGEMENT	1,095,336	10.2626	73,026.00		73,026.00		73,026.00
DESIGN AND CONSTRUCTION	439,524	4.1181	29,303.05		29,303.05		29,303.05
PERSONNEL	421,291	3.9472	28,087.45		28,087.45		28,087.45
PURCHASING	1,200,319	11.2462	80,025.21		80,025.21		80,025.21
GENERAL SERVICES	3,627,578	33.9882	241,850.51		241,850.51		241,850.51
SubTotal	10,673,068	100.0000	711,573.00		711,573.00		711,573.00
TOTAL	10,673,068	100.0000	711,573.00		711,573.00		711,573.00

Allocation Basis: Equipment Inventory Purchased After 1984 for OA Divisions

Allocation Source: SAM II Data Warehouse Query from Fixed Asset Subsystem Tables

State of Missouri  
Statewide Cost Allocation Plan  
Schedule .4 - Detail Activity Allocations  
For Department EQUIPMENT USE

Activity - BPB EQUIPMENT

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Total Allocation - Step1	Total Allocation - Step2	Total Allocation - Total
BOARD OF PUBLIC BUILDINGS I	93,437	89.8761	93,437.00		93,437.00		93,437.00
BOARD OF PUBLIC BUILDINGS II	10,525	10.1239	10,525.00		10,525.00		10,525.00
SubTotal	103,962	100.0000	103,962.00		103,962.00		103,962.00
TOTAL	103,962	100.0000	103,962.00		103,962.00		103,962.00

Allocation Basis: Exclusive of Board of Public Buildings  
Allocation Source: Board of Public Buildings Records

**State of Missouri**  
**Statewide Cost Allocation Plan**  
**Schedule .5 - Allocation Summary**  
**For Department EQUIPMENT USE**

Receiving Department	Total	EQUIPMENT USE	BPB EQUIPMENT
BOARD OF PUBLIC BUILDINGS I	93,437.00	0.00	93,437.00
BOARD OF PUBLIC BUILDINGS II	10,525.00	0.00	10,525.00
COMM. OF ADMIN.	27,946.84	27,946.84	0.00
INFORMATION SERVICES	201,638.95	201,638.95	0.00
BUDGET AND PLANNING	13,169.18	13,169.18	0.00
ACCOUNTING	16,525.81	16,525.81	0.00
FACILITIES MANAGEMENT	73,026.00	73,026.00	0.00
DESIGN AND CONSTRUCTION	29,303.05	29,303.05	0.00
PERSONNEL	28,087.45	28,087.45	0.00
PURCHASING	80,025.21	80,025.21	0.00
GENERAL SERVICES	241,850.51	241,850.51	0.00
Direct Billed	0.00	0.00	0.00
<b>Total</b>	<b>815,535.00</b>	<b>711,573.00</b>	<b>103,962.00</b>

**STATE OF MISSOURI**

**RETIREMENT/GROUP INSURANCE**

**NATURE AND EXTENT OF SERVICES**

The costs of State contributions to the Employee Retirement System including contributions to the Group Health Insurance Fund and the Employee Deferred Compensation Plan are charged to a central account under the Office of Administration. Costs are not included in departmental budgets. Actual costs of State contributions have been allocated to each central service department, with the exception of the Board of Public Buildings I and II. Costs of non-central service departments and the Board of Public Buildings I and II have been deducted prior to allocation, so as to avoid a duplication of billing for fringe benefit costs which may be directly charged.

Costs of employee retirement, group health and life insurance (State paid portion) were obtained from reports run from the SAM II HR Payroll System. Costs include long term disability insurance payments. Costs of Deferred Compensation (State paid portion) were also obtained from SAM II HR Payroll reports. A calculation of the central service total was made by deducting the recorded expenditures for all non-central service departments and all Section II costs from the Statewide appropriation expenditure total. These amounts are shown as cost adjustments on Schedules 7.2 and 7.3.

**State of Missouri**  
**Statewide Cost Allocation Plan**  
**Schedule .2 - Costs To Be Allocated**  
**For Department RETIREMENT/GROUP INSURANCE**

Fiscal Year 2004 SWCAP CF Revised  
 2004 Version 1.0002-1

	1st Allocation	2nd Allocation	Sub-Total	Total
Expenditures Per Financial Statement:	462,279,813.00			462,279,813.00
Total Allocated Additions:			0.00	0.00
Non-Central Service Costs	( 432,416,536.00)			
BPB I & II	( 1,063,244.00)			
Section II Costs	( 2,435,141.00)			
GR Reimbursement	( 359,241.00)			
Total Departmental Cost Adjustments:	( 436,274,162.00)			( 436,274,162.00)
Total To Be Allocated:	26,005,651.00	0.00		26,005,651.00





State of Missouri  
Statewide Cost Allocation Plan  
Schedule .3 - Costs Allocated By Activity  
For Department RETIREMENT/GROUP INSURANCE

	Total	General & Admin	ALLOCATIONS AT CSA LEVEL
Other Expense & Cost			
Retirement/Group Insurance	462,279,813.00	0.00	462,279,813.00
Departmental Totals			
Total Expenditures	462,279,813.00	0.00	462,279,813.00
Deductions			
Total Deductions	0.00	0.00	0.00
Cost Adjustments			
Non-Central Service Costs	( 432,416,536.00)	0.00	( 432,416,536.00)
BPB I & II	( 1,063,244.00)	0.00	( 1,063,244.00)
Section II Costs	( 2,435,141.00)	0.00	( 2,435,141.00)
GR Reimbursement	( 359,241.00)	0.00	( 359,241.00)
Functional Cost	26,005,651.00	0.00	26,005,651.00
Allocation Step 1			
1st Allocation	26,005,651.00	0.00	26,005,651.00
Allocation Step 2			
2nd Allocation	0.00	0.00	0.00
Total For 07 RETIREMENT/GROUP			
Total Allocated	26,005,651.00	0.00	26,005,651.00

**State of Missouri**  
**Statewide Cost Allocation Plan**  
**Schedule .4 - Detail Activity Allocations**  
**For Department RETIREMENT/GROUP INSURANCE**

## Activity - ALLOCATIONS AT CSA LEVEL

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Total Allocation - Step1	Total Allocation - Step2	Total Allocation - Total
COMM. OF ADMIN.	490,573	1.8864	490,572.94		490,572.94		490,572.94
INFORMATION SERVICES	649,400	2.4972	649,400.11		649,400.11		649,400.11
BUDGET AND PLANNING	365,211	1.4044	365,210.88		365,210.88		365,210.88
ACCOUNTING	456,514	1.7554	456,514.12		456,514.12		456,514.12
FACILITIES MANAGEMENT	733,038	2.8188	733,037.93		733,037.93		733,037.93
DESIGN AND CONSTRUCTION	379,000	1.4574	379,000.12		379,000.12		379,000.12
PERSONNEL	673,076	2.5882	673,075.92		673,075.92		673,075.92
PURCHASING	547,816	2.1065	547,816.06		547,816.06		547,816.06
GENERAL SERVICES	346,192	1.3312	346,191.91		346,191.91		346,191.91
TREASURER	502,165	1.9310	502,164.96		502,164.96		502,164.96
SECRETARY OF STATE	2,328,219	8.9527	2,328,219.10		2,328,219.10		2,328,219.10
SECURITY	319,559	1.2288	319,559.00		319,559.00		319,559.00
REVENUE	18,214,888	70.0420	18,214,887.95		18,214,887.95		18,214,887.95
SubTotal	26,005,651	100.0000	26,005,651.00		26,005,651.00		26,005,651.00
TOTAL	26,005,651	100.0000	26,005,651.00		26,005,651.00		26,005,651.00

Allocation Basis: Retirement/Group Insurance for Central Service Agencies

Allocation Source: HR Access Query for Fiscal Year 2004

State of Missouri  
Statewide Cost Allocation Plan  
Schedule .5 - Allocation Summary  
For Department RETIREMENT/GROUP INSURANCE

Receiving Department	Total	ALLOCATIONS AT CSA
COMM. OF ADMIN.	490,572.94	490,572.94
INFORMATION SERVICES	649,400.11	649,400.11
BUDGET AND PLANNING	365,210.88	365,210.88
ACCOUNTING	456,514.12	456,514.12
FACILITIES MANAGEMENT	733,037.93	733,037.93
DESIGN AND CONSTRUCTION	379,000.12	379,000.12
PERSONNEL	673,075.92	673,075.92
PURCHASING	547,816.06	547,816.06
GENERAL SERVICES	346,191.91	346,191.91
TREASURER	502,164.96	502,164.96
SECRETARY OF STATE	2,328,219.10	2,328,219.10
SECURITY	319,559.00	319,559.00
REVENUE	18,214,887.95	18,214,887.95
Direct Billed	0.00	0.00
Total	26,005,651.00	26,005,651.00



STATE OF MISSOURI

OASDHI

NATURE AND EXTENT OF SERVICES

The cost of State contributions to the Social Security System are charged to a central account under the Office of Administration. Costs are not included in departmental budgets. Actual cost of State contributions have been allocated to each central service department, with the exception of the Board of Public Buildings I and II. Costs of non-central service departments and Board of Public Buildings I and II have been deducted prior to allocation, to avoid a duplication of billing for fringe benefit costs which may be directly charged.

Costs of the State paid portion of Social Security were obtained from SAM II HR Payroll reports. A calculation of the central services total was made by deducting the recorded expenditures for all non-central services departments and all Section II costs from the Statewide appropriation expenditure total. These amounts are shown as cost adjustments on Schedules 8.2 and 8.3.

**State of Missouri**  
**Statewide Cost Allocation Plan**  
**Schedule .2 - Costs To Be Allocated**  
**For Department OASDHI**

Fiscal Year 2004 SWCAP CF Revised  
 2004 Version 1.0002-1

	1st Allocation	2nd Allocation	Sub-Total	Total
Expenditures Per Financial Statement:	136,740,077.00			136,740,077.00
Total Allocated Additions:			0.00	0.00
Non-Central Service Costs	( 129,342,441.00)			
BPB I & II	( 246,132.00)			
Section II Costs	( 792,413.00)			
Total Departmental Cost Adjustments:	( 130,380,986.00)			( 130,380,986.00)
Total To Be Allocated:	6,359,091.00	0.00		6,359,091.00

State of Missouri  
Statewide Cost Allocation Plan  
Schedule .3 - Costs Allocated By Activity  
For Department OASDHI

	Total	General & Admin	ALLOCATIONS AT CSA LEVEL
Other Expense & Cost			
OASDHI Payments	136,740,077.00	0.00	136,740,077.00
Departmental Totals			
Total Expenditures	136,740,077.00	0.00	136,740,077.00
Deductions			
Total Deductions	0.00	0.00	0.00
Cost Adjustments			
Non-Central Service Costs	( 129,342,441.00)	0.00	( 129,342,441.00)
BPB I & II	( 246,132.00)	0.00	( 246,132.00)
Section II Costs	( 792,413.00)	0.00	( 792,413.00)
Functional Cost	6,359,091.00	0.00	6,359,091.00
Allocation Step 1			
1st Allocation	6,359,091.00	0.00	6,359,091.00
Allocation Step 2			
2nd Allocation	0.00	0.00	0.00
Total For 08 OASDHI			
Total Allocated	6,359,091.00	0.00	6,359,091.00

**State of Missouri**  
**Statewide Cost Allocation Plan**  
**Schedule .4 - Detail Activity Allocations**  
**For Department OASDHI**

## Activity - ALLOCATIONS AT CSA LEVEL

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Total Allocation - Step1	Total Allocation - Step2	Total Allocation - Total
COMM. OF ADMIN.	137,404	2.1607	137,404.00		137,404.00		137,404.00
INFORMATION SERVICES	139,550	2.1945	139,550.00		139,550.00		139,550.00
BUDGET AND PLANNING	109,392	1.7202	109,392.01		109,392.01		109,392.01
ACCOUNTING	123,066	1.9353	123,066.03		123,066.03		123,066.03
FACILITIES MANAGEMENT	162,957	2.5626	162,956.98		162,956.98		162,956.98
DESIGN AND CONSTRUCTION	88,914	1.3982	88,914.02		88,914.02		88,914.02
PERSONNEL	174,719	2.7475	174,719.01		174,719.01		174,719.01
PURCHASING	150,414	2.3653	150,414.00		150,414.00		150,414.00
GENERAL SERVICES	76,553	1.2038	76,553.03		76,553.03		76,553.03
TREASURER	136,740	2.1503	136,739.98		136,739.98		136,739.98
SECRETARY OF STATE	587,982	9.2463	587,982.03		587,982.03		587,982.03
SECURITY	95,718	1.5052	95,717.99		95,717.99		95,717.99
REVENUE	4,375,682	68.8101	4,375,681.92		4,375,681.92		4,375,681.92
SubTotal	6,359,091	100.0000	6,359,091.00		6,359,091.00		6,359,091.00
TOTAL	6,359,091	100.0000	6,359,091.00		6,359,091.00		6,359,091.00

Allocation Basis: OASDHI Payments for Central Service Agencies

Allocation Source: HR Access Query for Fiscal Year 2004

**State of Missouri**  
**Statewide Cost Allocation Plan**  
**Schedule .5 - Allocation Summary**  
**For Department OASDHI**

Fiscal Year 2004 SWCAP CF Revised  
2004 Version 1.0002-1

Receiving Department	Total	ALLOCATIONS AT CSA
COMM. OF ADMIN.	137,404.00	137,404.00
INFORMATION SERVICES	139,550.00	139,550.00
BUDGET AND PLANNING	109,392.01	109,392.01
ACCOUNTING	123,066.03	123,066.03
FACILITIES MANAGEMENT	162,956.98	162,956.98
DESIGN AND CONSTRUCTION	88,914.02	88,914.02
PERSONNEL	174,719.01	174,719.01
PURCHASING	150,414.00	150,414.00
GENERAL SERVICES	76,553.03	76,553.03
TREASURER	136,739.98	136,739.98
SECRETARY OF STATE	587,982.03	587,982.03
SECURITY	95,717.99	95,717.99
REVENUE	4,375,681.92	4,375,681.92
Direct Billed	0.00	0.00
<b>Total</b>	<b>6,359,091.00</b>	<b>6,359,091.00</b>



STATE OF MISSOURI

BUILDING RENTAL

NATURE AND EXTENT OF SERVICES

The cost of rental office space is charged to a central account under the Division of Facilities Management of the Office of Administration. Costs of leased space and utilities are budgeted to each occupant department. Actual costs are allocated to each central service department based on 2004 actual building rental costs. Building rental costs for the benefiting departments are excluded to avoid a duplication of costs.

**State of Missouri**  
**Statewide Cost Allocation Plan**  
**Schedule .2 - Costs To Be Allocated**  
**For Department BUILDING RENTAL**

Fiscal Year 2004 SWCAP CF Revised  
 2004 Version 1.0002-1

	1st Allocation	2nd Allocation	Sub-Total	Total
Expenditures Per Financial Statement:	45,876,485.00			45,876,485.00
Total Allocated Additions:			0.00	0.00
Non-Central Service Costs	( 39,875,292.00)			
Section II Costs	( 3,432,912.00)			
Total Departmental Cost Adjustments:	( 43,308,204.00)			( 43,308,204.00)
Total To Be Allocated:	2,568,281.00	0.00		2,568,281.00

**State of Missouri**  
**Statewide Cost Allocation Plan**  
**Schedule .3 - Costs Allocated By Activity**  
**For Department BUILDING RENTAL**

	Total	General & Admin	ALLOCATIONS AT CSA LEVEL
Other Expense & Cost			
Total Expenditures	45,876,485.00	0.00	45,876,485.00
Departmental Totals			
Total Expenditures	45,876,485.00	0.00	45,876,485.00
Deductions			
Total Deductions	0.00	0.00	0.00
Cost Adjustments			
Non-Central Service Costs	( 39,875,292.00)	0.00	( 39,875,292.00)
Section II Costs	( 3,432,912.00)	0.00	( 3,432,912.00)
Functional Cost	2,568,281.00	0.00	2,568,281.00
Allocation Step 1			
1st Allocation	2,568,281.00	0.00	2,568,281.00
Allocation Step 2			
2nd Allocation	0.00	0.00	0.00
Total For 09 BUILDING RENTAL			
Total Allocated	2,568,281.00	0.00	2,568,281.00

**State of Missouri**  
**Statewide Cost Allocation Plan**  
**Schedule .4 - Detail Activity Allocations**  
**For Department BUILDING RENTAL**

Fiscal Year 2004 SWCAP CF Revised  
 2004 Version 1.0002-1

## Activity - ALLOCATIONS AT CSA LEVEL

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Total Allocation - Step1	Total Allocation - Step2	Total Allocation - Total
BUDGET AND PLANNING	56,466	2.1986	56,465.99		56,465.99		56,465.99
ACCOUNTING	44,826	1.7454	44,826.01		44,826.01		44,826.01
FACILITIES MANAGEMENT	307,932	11.9898	307,932.01		307,932.01		307,932.01
GENERAL SERVICES	91,399	3.5588	91,399.01		91,399.01		91,399.01
TREASURER	1,521	0.0592	1,520.99		1,520.99		1,520.99
SECRETARY OF STATE	200,054	7.7894	200,053.99		200,053.99		200,053.99
REVENUE	1,866,083	72.6588	1,866,083.00		1,866,083.00		1,866,083.00
SubTotal	2,568,281	100.0000	2,568,281.00		2,568,281.00		2,568,281.00
TOTAL	2,568,281	100.0000	2,568,281.00		2,568,281.00		2,568,281.00

Allocation Basis: Actual Building Rental Costs by Department

Allocation Source: Facilities Management Records

**State of Missouri**  
**Statewide Cost Allocation Plan**  
**Schedule .5 - Allocation Summary**  
**For Department BUILDING RENTAL**

Receiving Department	Total	ALLOCATIONS AT CSA
BUDGET AND PLANNING	56,465.99	56,465.99
ACCOUNTING	44,826.01	44,826.01
FACILITIES MANAGEMENT	307,932.01	307,932.01
GENERAL SERVICES	91,399.01	91,399.01
TREASURER	1,520.99	1,520.99
SECRETARY OF STATE	200,053.99	200,053.99
REVENUE	1,866,083.00	1,866,083.00
Direct Billed	0.00	0.00
Total	2,568,281.00	2,568,281.00

**STATE OF MISSOURI**

**WORKERS' COMPENSATION**

**NATURE AND EXTENT OF SERVICES**

The costs of Workers' Compensation expense for State departments are accumulated in a central services fund account under the Risk Management Unit of the Office of Administration. Costs are accumulated for each department and have been allocated based on actual paid claims.

**State of Missouri**  
**Statewide Cost Allocation Plan**  
**Schedule .2 - Costs To Be Allocated**  
**For Department WORKER'S COMPENSATION**

Fiscal Year 2004 SWCAP CF Revised  
2004 Version 1.0002-1

	1st Allocation	2nd Allocation	Sub-Total	Total
Expenditures Per Financial Statement:	20,976,601.00			20,976,601.00
Total Allocated Additions:			0.00	0.00
Total To Be Allocated:	20,976,601.00	0.00		20,976,601.00

State of Missouri  
Statewide Cost Allocation Plan  
Schedule .3 - Costs Allocated By Activity  
For Department WORKER'S COMPENSATION

	Total	General & Admin	ALLOCATIONS AT CSA LEVEL
Other Expense & Cost			
Worker's Compensation Payments	20,976,601.00	0.00	20,976,601.00
Departmental Totals			
Total Expenditures	20,976,601.00	0.00	20,976,601.00
Deductions			
Total Deductions	0.00	0.00	0.00
Functional Cost	20,976,601.00	0.00	20,976,601.00
Allocation Step 1			
1st Allocation	20,976,601.00	0.00	20,976,601.00
Allocation Step 2			
2nd Allocation	0.00	0.00	0.00
Total For 10 WORKER'S			
Total Allocated	20,976,601.00	0.00	20,976,601.00



**State of Missouri**  
**Statewide Cost Allocation Plan**  
**Schedule .4 - Detail Activity Allocations**  
**For Department WORKER'S COMPENSATION**

## Activity - ALLOCATIONS AT CSA LEVEL

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Total Allocation - Step1	Total Allocation - Step2	Total Allocation - Total
COMM. OF ADMIN.	188,729	0.9195	192,873.13		192,873.13		192,873.13
SECRETARY OF STATE	1,360	0.0066	1,389.91		1,389.91		1,389.91
REVENUE	144,898	0.7059	148,079.70		148,079.70		148,079.70
LEGISLATURE	31,011	0.1511	31,691.87		31,691.87		31,691.87
JUDICIARY	1,176,584	5.7322	1,202,419.67		1,202,419.67		1,202,419.67
AUDITOR	2,537	0.0124	2,592.71		2,592.71		2,592.71
ATTORNEY GENERAL	11,031	0.0537	11,273.24		11,273.24		11,273.24
AGRICULTURE	56,894	0.2772	58,143.36		58,143.36		58,143.36
INSURANCE	6,671	0.0325	6,817.40		6,817.40		6,817.40
ECONOMIC DEVELOPMENT	147,771	0.7199	151,015.79		151,015.79		151,015.79
EDUCATION	405,455	1.9753	414,357.93		414,357.93		414,357.93
HIGHER EDUCATION	1,583,395	7.7141	1,618,163.32		1,618,163.32		1,618,163.32
HEALTH	405,050	1.9734	413,944.06		413,944.06		413,944.06
LABOR	377,939	1.8413	386,237.75		386,237.75		386,237.75
MENTAL HEALTH	6,440,653	31.3783	6,582,077.94		6,582,077.94		6,582,077.94
NATURAL RESOURCES	732,042	3.5664	748,116.21		748,116.21		748,116.21
PUBLIC SAFETY	1,167,597	5.6884	1,193,235.28		1,193,235.28		1,193,235.28
SOCIAL SERVICES	2,307,034	11.2396	2,357,692.13		2,357,692.13		2,357,692.13
CORRECTIONS	5,339,240	26.0122	5,456,479.60		5,456,479.60		5,456,479.60
SubTotal	20,525,891	100.0000	20,976,601.00		20,976,601.00		20,976,601.00
TOTAL	20,525,891	100.0000	20,976,601.00		20,976,601.00		20,976,601.00

Allocation Basis: Worker's Compensation Payments for FY 2004

Allocation Source: FY 2004 CAFR Work Papers

State of Missouri  
Statewide Cost Allocation Plan  
Schedule .5 - Allocation Summary  
For Department WORKER'S COMPENSATION

Receiving Department	Total	ALLOCATIONS AT CSA
COMM. OF ADMIN.	192,873.13	192,873.13
SECRETARY OF STATE	1,389.91	1,389.91
REVENUE	148,079.70	148,079.70
LEGISLATURE	31,691.87	31,691.87
JUDICIARY	1,202,419.67	1,202,419.67
AUDITOR	2,592.71	2,592.71
ATTORNEY GENERAL	11,273.24	11,273.24
AGRICULTURE	58,143.36	58,143.36
INSURANCE	6,817.40	6,817.40
ECONOMIC DEVELOPMENT	151,015.79	151,015.79
EDUCATION	414,357.93	414,357.93
HIGHER EDUCATION	1,618,163.32	1,618,163.32
HEALTH	413,944.06	413,944.06
LABOR	386,237.75	386,237.75
MENTAL HEALTH	6,582,077.94	6,582,077.94
NATURAL RESOURCES	748,116.21	748,116.21
PUBLIC SAFETY	1,193,235.28	1,193,235.28
SOCIAL SERVICES	2,357,692.13	2,357,692.13
CORRECTIONS	5,456,479.60	5,456,479.60
Direct Billed	0.00	0.00
Total	20,976,601.00	20,976,601.00

STATE OF MISSOURI

UNEMPLOYMENT COMPENSATION

NATURE AND EXTENT OF SERVICES

The costs of Unemployment Compensation are charged to special accounts in the general revenue and other funds under the jurisdiction of the Office of Administration. Costs are accumulated for each department and have been allocated based on actual costs incurred in FY 2004. Only central services department costs have been allocated to avoid duplication of billing.

**State of Missouri**  
**Statewide Cost Allocation Plan**  
**Schedule .2 - Costs To Be Allocated**  
**For Department UNEMPLOYMENT COMPENSATION**

Fiscal Year 2004 SWCAP CF Revised  
 2004 Version 1.0002-1

	1st Allocation	2nd Allocation	Sub-Total	Total
Expenditures Per Financial Statement:	4,201,484.00			4,201,484.00
Total Allocated Additions:			0.00	0.00
Non-Central Service Costs	( 3,994,949.00)			
Section II Costs	( 34,638.00)			
Total Departmental Cost Adjustments:	( 4,029,587.00)			( 4,029,587.00)
Total To Be Allocated:	171,897.00	0.00		171,897.00

**State of Missouri**  
**Statewide Cost Allocation Plan**  
**Schedule .3 - Costs Allocated By Activity**  
**For Department UNEMPLOYMENT COMPENSATION**

	Total	General & Admin	ALLOCATIONS AT CSA LEVEL
Other Expense & Cost			
Unemployment Compensation Benefits	4,201,484.00	0.00	4,201,484.00
Departmental Totals			
Total Expenditures	4,201,484.00	0.00	4,201,484.00
Deductions			
Total Deductions	0.00	0.00	0.00
Cost Adjustments			
Non-Central Service Costs	( 3,994,949.00)	0.00	( 3,994,949.00)
Section II Costs	( 34,638.00)	0.00	( 34,638.00)
Functional Cost	171,897.00	0.00	171,897.00
Allocation Step 1			
1st Allocation	171,897.00	0.00	171,897.00
Allocation Step 2			
2nd Allocation	0.00	0.00	0.00
Total For 11 UNEMPLOYMENT			
Total Allocated	171,897.00	0.00	171,897.00

**State of Missouri**  
**Statewide Cost Allocation Plan**  
**Schedule .4 - Detail Activity Allocations**  
**For Department UNEMPLOYMENT COMPENSATION**

## Activity - ALLOCATIONS AT CSA LEVEL

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Total Allocation - Step1	Total Allocation - Step2	Total Allocation - Total
INFORMATION SERVICES	4,472	2.6016	4,472.00		4,472.00		4,472.00
ACCOUNTING	4,207	2.4474	4,207.00		4,207.00		4,207.00
FACILITIES MANAGEMENT	4,595	2.6731	4,595.00		4,595.00		4,595.00
PERSONNEL	4,809	2.7976	4,809.00		4,809.00		4,809.00
GENERAL SERVICES	6,485	3.7726	6,485.00		6,485.00		6,485.00
TREASURER	4,016	2.3363	4,016.00		4,016.00		4,016.00
SECRETARY OF STATE	65,704	38.2229	65,704.00		65,704.00		65,704.00
REVENUE	77,609	45.1485	77,609.00		77,609.00		77,609.00
SubTotal	171,897	100.0000	171,897.00		171,897.00		171,897.00
TOTAL	171,897	100.0000	171,897.00		171,897.00		171,897.00

Allocation Basis: Unemployment Compensation Benefits for Central Service Agencies

Allocation Source: FY 2004 CAFR Work Papers

State of Missouri  
Statewide Cost Allocation Plan  
Schedule .5 - Allocation Summary  
For Department UNEMPLOYMENT COMPENSATION

Receiving Department	Total	ALLOCATIONS AT CSA
INFORMATION SERVICES	4,472.00	4,472.00
ACCOUNTING	4,207.00	4,207.00
FACILITIES MANAGEMENT	4,595.00	4,595.00
PERSONNEL	4,809.00	4,809.00
GENERAL SERVICES	6,485.00	6,485.00
TREASURER	4,016.00	4,016.00
SECRETARY OF STATE	65,704.00	65,704.00
REVENUE	77,609.00	77,609.00
Direct Billed	0.00	0.00
Total	171,897.00	171,897.00

STATE OF MISSOURI

INSURANCE

NATURE AND EXTENT OF SERVICES

The State insures itself for loss due to liability, based on accidents, thefts, etc. Costs are charged to central accounts within the general fund, highway and transportation fund, and state parks fund and administered by the Risk Management Unit of the Office of Administration. Costs have been functionalized and allocated as follows:

Auto Claim. Includes the cost of administration of the auto self-insurance program. Costs are allocated based on the actual claims experienced in FY 2004.

Aircraft Liability. Includes the cost of aircraft liability insurance and is allocated to benefiting departments based on premium amounts.

Surety Bonds. Includes the cost of the state employee blanket bond coverage. Costs are allocated based on the number of covered employees.

Specific Bonds. Includes the cost of surety bonds for certain key officials. Costs are allocated to associated departments based on the total premium prorated by the specific coverage amounts.



**State of Missouri**  
**Statewide Cost Allocation Plan**  
**Schedule .2 - Costs To Be Allocated**  
**For Department INSURANCE**

Fiscal Year 2004 SWCAP CF Revised  
2004 Version 1.0002-1

	1st Allocation	2nd Allocation	Sub-Total	Total
Expenditures Per Financial Statement:	287,159.00			287,159.00
Total Allocated Additions:			0.00	0.00
Total To Be Allocated:	287,159.00	0.00		287,159.00

State of Missouri  
Statewide Cost Allocation Plan  
Schedule .3 - Costs Allocated By Activity  
For Department INSURANCE

	Total	General & Admin	AUTO CLAIM	AIRCRAFT LIABILITY	SURETY BONDS
Other Expense & Cost					
Claims Administration Fees	7,931.00	0.00	7,931.00	0.00	0.00
Insurance/Bond Premium	279,228.00	0.00	0.00	217,192.00	58,330.00
Departmental Totals					
Total Expenditures	287,159.00	0.00	7,931.00	217,192.00	58,330.00
Deductions					
Total Deductions	0.00	0.00	0.00	0.00	0.00
Functional Cost	287,159.00	0.00	7,931.00	217,192.00	58,330.00
Allocation Step 1					
1st Allocation	287,159.00	0.00	7,931.00	217,192.00	58,330.00
Allocation Step 2					
2nd Allocation	0.00	0.00	0.00	0.00	0.00
Total For 12 INSURANCE					
Total Allocated	287,159.00	0.00	7,931.00	217,192.00	58,330.00

**State of Missouri**  
**Statewide Cost Allocation Plan**  
**Schedule .3 - Costs Allocated By Activity**  
**For Department INSURANCE**

SPECIFIC BONDS	
<hr/>	
Other Expense & Cost	
Claims Administration Fees	0.00
Insurance/Bond Premium	3,706.00
Departmental Totals	
Total Expenditures	3,706.00
Deductions	
Total Deductions	0.00
Functional Cost	3,706.00
Allocation Step 1	
1st Allocation	3,706.00
Allocation Step 2	
2nd Allocation	0.00
Total For 12 INSURANCE	
Total Allocated	3,706.00

State of Missouri  
Statewide Cost Allocation Plan  
Schedule .4 - Detail Activity Allocations  
For Department INSURANCE

Activity - AUTO CLAIM

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Total Allocation - Step1	Total Allocation - Step2	Total Allocation - Total
COMM. OF ADMIN.	5,818	2.3823	188.94		188.94		188.94
REVENUE	3,893	1.5941	126.43		126.43		126.43
ATTORNEY GENERAL	578	0.2367	18.77		18.77		18.77
AGRICULTURE	16,540	6.7727	537.14		537.14		537.14
ECONOMIC DEVELOPMENT	6,399	2.6202	207.81		207.81		207.81
EDUCATION	19,984	8.1830	648.99		648.99		648.99
HIGHER EDUCATION	47,352	19.3895	1,537.78		1,537.78		1,537.78
HEALTH	2,917	1.1944	94.73		94.73		94.73
LABOR	23,560	9.6472	765.12		765.12		765.12
MENTAL HEALTH	31,715	12.9865	1,029.96		1,029.96		1,029.96
NATURAL RESOURCES	12,893	5.2794	418.71		418.71		418.71
PUBLIC SAFETY	18,391	7.5307	597.26		597.26		597.26
SOCIAL SERVICES	15,427	6.3170	501.00		501.00		501.00
CORRECTIONS	38,748	15.8663	1,258.36		1,258.36		1,258.36
SubTotal	244,215	100.0000	7,931.00		7,931.00		7,931.00
TOTAL	244,215	100.0000	7,931.00		7,931.00		7,931.00

Allocation Basis: Vehicle Claims by Departments for FY 2004

Allocation Source: FY 2004 CAFR work papers

**State of Missouri**  
**Statewide Cost Allocation Plan**  
**Schedule .4 - Detail Activity Allocations**  
**For Department INSURANCE**

**Activity - AIRCRAFT LIABILITY**

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Total Allocation - Step1	Total Allocation - Step2	Total Allocation - Total
GENERAL SERVICES	97,440	44.8635	97,440.00		97,440.00		97,440.00
HIGHER EDUCATION	5,145	2.3689	5,145.00		5,145.00		5,145.00
PUBLIC SAFETY	114,607	52.7676	114,607.00		114,607.00		114,607.00
SubTotal	217,192	100.0000	217,192.00		217,192.00		217,192.00
TOTAL	217,192	100.0000	217,192.00		217,192.00		217,192.00

Allocation Basis: Actual Aircraft Liability Premiums, FY 2004

Allocation Source: FY 2004 CAFR work papers

State of Missouri  
Statewide Cost Allocation Plan  
Schedule .4 - Detail Activity Allocations  
For Department INSURANCE

Activity - SURETY BONDS

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Total Allocation - Step1	Total Allocation - Step2	Total Allocation - Total
COMM. OF ADMIN.	920	1.0929	637.51		637.51		637.51
MEASURER	53	0.0630	36.73		36.73		36.73
SECRETARY OF STATE	268	0.3184	185.71		185.71		185.71
SECURITY	40	0.0475	27.72		27.72		27.72
REVENUE	2,139	2.5411	1,482.21		1,482.21		1,482.21
LEGISLATURE	732	0.8696	507.24		507.24		507.24
JUDICIARY	4,012	4.7661	2,780.09		2,780.09		2,780.09
GOVERNOR	35	0.0416	24.25		24.25		24.25
GOV. GOVERNOR	9	0.0107	6.24		6.24		6.24
AUDITOR	150	0.1782	103.94		103.94		103.94
ATTORNEY GENERAL	430	0.5108	297.97		297.97		297.97
AGRICULTURE	395	0.4692	273.71		273.71		273.71
INSURANCE	210	0.2495	145.52		145.52		145.52
CONSERVATION	2,000	2.3759	1,385.89		1,385.89		1,385.89
ECONOMIC DEVELOPMENT	1,347	1.6002	933.40		933.40		933.40
EDUCATION	2,303	2.7359	1,595.85		1,595.85		1,595.85
HIGHER EDUCATION	22,502	26.7320	15,592.62		15,592.62		15,592.62
HEALTH	2,024	2.4045	1,402.52		1,402.52		1,402.52
HIGHWAYS	6,947	8.2528	4,813.89		4,813.89		4,813.89
LABOR	1,058	1.2569	733.14		733.14		733.14
MENTAL HEALTH	9,683	11.5031	6,709.78		6,709.78		6,709.78
NATURAL RESOURCES	2,033	2.4151	1,408.76		1,408.76		1,408.76
PUBLIC SAFETY	4,544	5.3981	3,148.74		3,148.74		3,148.74
SOCIAL SERVICES	8,802	10.4565	6,099.30		6,099.30		6,099.30
CORRECTIONS	11,541	13.7104	7,997.27		7,997.27		7,997.27
SubTotal	84,177	100.0000	58,330.00		58,330.00		58,330.00
TOTAL	84,177	100.0000	58,330.00		58,330.00		58,330.00

Allocation Basis: Total Number of Employees, FY 2004

Allocation Source: OHB874R1 Report (Avg. 4 Quarters and Statistical Summary of Higher Ed)

**State of Missouri**  
**Statewide Cost Allocation Plan**  
**Schedule .4 - Detail Activity Allocations**  
**For Department INSURANCE**

## Activity - SPECIFIC BONDS

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Total Allocation - Step1	Total Allocation - Step2	Total Allocation - Total
INSURANCE	257	6.9347	257.00		257.00		257.00
HIGHER EDUCATION	1,003	27.0642	1,003.00		1,003.00		1,003.00
PUBLIC SAFETY	2,446	66.0011	2,446.00		2,446.00		2,446.00
SubTotal	3,706	100.0000	3,706.00		3,706.00		3,706.00
TOTAL	3,706	100.0000	3,706.00		3,706.00		3,706.00

Allocation Basis: Insurance Premiums on State Officials

Allocation Source: FY 2004 CAFR Work Papers

**State of Missouri**  
**Statewide Cost Allocation Plan**  
**Schedule .5 - Allocation Summary**  
**For Department INSURANCE**

Receiving Department	Total	AUTO CLAIM	AIRCRAFT LIABILITY	SURETY BONDS	SPECIFIC BONDS
COMM. OF ADMIN.	826.45	188.94	0.00	637.51	0.00
GENERAL SERVICES	97,440.00	0.00	97,440.00	0.00	0.00
TREASURER	36.73	0.00	0.00	36.73	0.00
SECRETARY OF STATE	185.71	0.00	0.00	185.71	0.00
SECURITY	27.72	0.00	0.00	27.72	0.00
REVENUE	1,608.64	126.43	0.00	1,482.21	0.00
LEGISLATURE	507.24	0.00	0.00	507.24	0.00
JUDICIARY	2,780.09	0.00	0.00	2,780.09	0.00
GOVERNOR	24.25	0.00	0.00	24.25	0.00
LT. GOVERNOR	6.24	0.00	0.00	6.24	0.00
AUDITOR	103.94	0.00	0.00	103.94	0.00
ATTORNEY GENERAL	316.74	18.77	0.00	297.97	0.00
AGRICULTURE	810.85	537.14	0.00	273.71	0.00
INSURANCE	402.52	0.00	0.00	145.52	257.00
CONSERVATION	1,385.89	0.00	0.00	1,385.89	0.00
ECONOMIC DEVELOPMENT	1,141.21	207.81	0.00	933.40	0.00
EDUCATION	2,244.84	648.99	0.00	1,595.85	0.00
HIGHER EDUCATION	23,278.40	1,537.78	5,145.00	15,592.62	1,003.00
HEALTH	1,497.25	94.73	0.00	1,402.52	0.00
HIGHWAYS	4,813.89	0.00	0.00	4,813.89	0.00
LABOR	1,498.26	765.12	0.00	733.14	0.00
MENTAL HEALTH	7,739.74	1,029.96	0.00	6,709.78	0.00
NATURAL RESOURCES	1,827.47	418.71	0.00	1,408.76	0.00
PUBLIC SAFETY	120,799.00	597.26	114,607.00	3,148.74	2,446.00
SOCIAL SERVICES	6,600.30	501.00	0.00	6,099.30	0.00
CORRECTIONS	9,255.63	1,258.36	0.00	7,997.27	0.00
Direct Billed	0.00	0.00	0.00	0.00	0.00
Total	287,159.00	7,931.00	217,192.00	58,330.00	3,706.00



STATE OF MISSOURI  
BOARD OF PUBLIC BUILDINGS I  
NATURE AND EXTENT OF SERVICES

The Board of Public Buildings operates and maintains the Buildings on Board of Public Buildings II and the following:

Fletcher Daniels State Office Building  
Springfield State Office Building  
Wainwright State Office Building  
Truman State Office Building  
Midtown State Office Building

OA pays the rent for departments occupying space in these buildings based on a cost per square foot.

Indirect costs and building operations cost attributable to the operation of the buildings are allocated based on usable number of square feet occupied.

**State of Missouri**  
**Statewide Cost Allocation Plan**  
**Schedule .2 - Costs To Be Allocated**  
**For Department BOARD OF PUBLIC BUILDINGS I**

	1st Allocation	2nd Allocation	Sub-Total	Total
Expenditures Per Financial Statement:	10,536,123.00			10,536,123.00
EQUIPMENT USE	93,437.00		93,437.00	
INFORMATION SERVICES		7,949.13	7,949.13	
ACCOUNTING		3,654.01	3,654.01	
PURCHASING		7,421.08	7,421.08	
TREASURER		123.43	123.43	
Total Allocated Additions:	93,437.00	19,147.65	112,584.65	112,584.65
Equipment Purchases	( 157,928.00)			
Building Depreciation	( 1,222,579.00)			
Equipment Depreciation	( 94,312.00)			
Land Improvement Depreciation	( 136,126.00)			
Other Income	( 488,257.00)			
Admin. Interest	( 2,707.00)			
Total Departmental Cost Adjustments:	( 2,101,909.00)			( 2,101,909.00)
Total To Be Allocated:	8,527,651.00	19,147.65		8,546,798.65

**State of Missouri**  
**Statewide Cost Allocation Plan**  
**Schedule .3 - Costs Allocated By Activity**  
**For Department BOARD OF PUBLIC BUILDINGS I**

	Total	General & Admin	FLETCHER DANIELS	SPRINGFIELD	WAINWRIGHT
<b>Salaries &amp; Benefits</b>					
Salaries & Wages	2,994,303.00	0.00	451,594.00	324,677.00	585,255.00
Fringe Benefits	1,155,968.00	0.00	190,874.00	118,077.00	216,676.00
<b>Other Expense &amp; Cost</b>					
Departmental Expenditures	6,385,852.00	0.00	1,186,837.00	757,753.00	1,000,300.00
<b>Departmental Totals</b>					
Total Expenditures	10,536,123.00	0.00	1,829,305.00	1,200,507.00	1,802,231.00
<b>Deductions</b>					
Total Deductions	0.00	0.00	0.00	0.00	0.00
<b>Cost Adjustments</b>					
Equipment Purchases	( 157,928.00)	0.00	( 10,224.00)	( 37,774.00)	( 8,301.00)
Building Depreciation	( 1,222,579.00)	0.00	( 263,536.00)	( 300,265.00)	( 200,344.00)
Equipment Depreciation	( 94,312.00)	0.00	( 31,104.00)	( 17,568.00)	( 13,399.00)
Land Improvement Depreciation	( 136,126.00)	0.00	( 40,311.00)	0.00	0.00
Other Income	( 488,257.00)	0.00	( 103,673.00)	( 55,983.00)	( 29,322.00)
Admin. Interest	( 2,707.00)	0.00	0.00	0.00	0.00
<b>Functional Cost</b>	<b>8,434,214.00</b>	<b>0.00</b>	<b>1,380,457.00</b>	<b>788,917.00</b>	<b>1,550,865.00</b>
<b>Allocation Step 1</b>					
Inbound- All Others	93,437.00	93,437.00	0.00	0.00	0.00
Reallocate Admin Costs		( 93,437.00)	15,293.11	8,739.91	17,181.01
1st Allocation	8,527,651.00	0.00	1,395,750.11	797,656.91	1,568,046.01
<b>Allocation Step 2</b>					
Inbound- All Others	19,147.65	19,147.65	0.00	0.00	0.00
Reallocate Admin Costs		( 19,147.65)	3,133.95	1,791.03	3,520.83
2nd Allocation	19,147.65	0.00	3,133.95	1,791.03	3,520.83
<b>Total For 13 BOARD OF PUBLIC</b>					
Total Allocated	8,546,798.65	0.00	1,398,884.06	799,447.94	1,571,566.84

**State of Missouri**  
**Statewide Cost Allocation Plan**  
**Schedule .3 - Costs Allocated By Activity**  
**For Department BOARD OF PUBLIC BUILDINGS I**

	TRUMAN	MIDTOWN
<b>Wages &amp; Benefits</b>		
Salaries & Wages	1,156,784.00	475,993.00
Fringe Benefits	438,856.00	191,485.00
<b>Other Expense &amp; Cost</b>		
Departmental Expenditures	3,014,541.00	426,421.00
<b>Departmental Totals</b>		
Total Expenditures	4,610,181.00	1,093,899.00
<b>Deductions</b>		
Total Deductions	0.00	0.00
<b>Cost Adjustments</b>		
Equipment Purchases	( 86,006.00)	( 15,623.00)
Building Depreciation	( 373,140.00)	( 85,294.00)
Equipment Depreciation	( 28,672.00)	( 3,569.00)
Land Improvement Depreciation	( 93,290.00)	( 2,525.00)
Other Income	( 285,781.00)	( 13,498.00)
Admin. Interest	( 2,707.00)	0.00
<b>Functional Cost</b>	<b>3,740,585.00</b>	<b>973,390.00</b>
<b>Allocation Step 1</b>		
Inbound- All Others	0.00	0.00
Reallocate Admin Costs	41,439.41	10,783.56
1st Allocation	3,782,024.41	984,173.56
<b>Allocation Step 2</b>		
Inbound- All Others	0.00	0.00
Reallocate Admin Costs	8,492.01	2,209.83
2nd Allocation	8,492.01	2,209.83
<b>Total For 13 BOARD OF PUBLIC</b>		
Total Allocated	3,790,516.42	986,383.39

**State of Missouri**  
**Statewide Cost Allocation Plan**  
**Schedule .4 - Detail Activity Allocations**  
**For Department BOARD OF PUBLIC BUILDINGS I**

## Activity - FLETCHER DANIELS

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Total Allocation - Step1	Total Allocation - Step2	Total Allocation - Total
FACILITIES MANAGEMENT	2,187	1.6340	22,807.13		22,807.13	51.21	22,858.34
TREASURER	385	0.2877	4,014.97		4,014.97	9.02	4,023.99
SECRETARY OF STATE	1,012	0.7561	10,553.64		10,553.64	23.70	10,577.34
REVENUE	17,235	12.8773	179,735.15		179,735.15	403.57	180,138.72
GOVERNOR	2,401	1.7939	25,038.82		25,038.82	56.22	25,095.04
J.T. GOVERNOR	639	0.4774	6,663.81		6,663.81	14.96	6,678.77
AUDITOR	1,911	1.4278	19,928.86		19,928.86	44.75	19,973.61
INSURANCE	1,220	0.9115	12,722.76		12,722.76	28.57	12,751.33
ECONOMIC DEVELOPMENT	5,341	3.9906	55,698.61		55,698.61	125.06	55,823.67
EDUCATION	2,442	1.8246	25,466.40		25,466.40	57.18	25,523.58
HEALTH	9,534	7.1234	99,425.30		99,425.30	223.24	99,648.54
PUBLIC SAFETY	4,450	3.3249	46,406.82		46,406.82	104.20	46,511.02
SOCIAL SERVICES	81,629	60.9901	851,267.81		851,267.81	1,911.39	853,179.20
ALL OTHER	3,454	2.5807	36,020.03		36,020.03	80.88	36,100.91
SubTotal	133,840	100.0000	1,395,750.11		1,395,750.11	3,133.95	1,398,884.06
TOTAL	133,840	100.0000	1,395,750.11		1,395,750.11	3,133.95	1,398,884.06

Allocation Basis: Square Footage of Building

Allocation Source: Facilities Management Records

**State of Missouri**  
**Statewide Cost Allocation Plan**  
**Schedule .4 - Detail Activity Allocations**  
**For Department BOARD OF PUBLIC BUILDINGS I**

## Activity - SPRINGFIELD

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Total Allocation - Step1	Total Allocation - Step2	Total Allocation - Total
FACILITIES MANAGEMENT	5,309	6.4966	51,820.37		51,820.37	116.36	51,936.73
SECRETARY OF STATE	1,407	1.7217	13,733.52		13,733.52	30.84	13,764.36
REVENUE	12,950	15.8468	126,403.05		126,403.05	283.82	126,686.87
GOVERNOR	493	0.6033	4,812.10		4,812.10	10.80	4,822.90
AUDITOR	2,108	2.5795	20,575.88		20,575.88	46.20	20,622.08
ATTORNEY GENERAL	4,547	5.5641	44,382.60		44,382.60	99.66	44,482.26
HEALTH	6,340	7.7582	61,883.81		61,883.81	138.95	62,022.76
MENTAL HEALTH	697	0.8529	6,803.31		6,803.31	15.28	6,818.59
PUBLIC SAFETY	3,381	4.1373	33,001.44		33,001.44	74.10	33,075.54
SOCIAL SERVICES	44,488	54.4396	434,240.83		434,240.83	975.02	435,215.85
SubTotal	81,720	100.0000	797,656.91		797,656.91	1,791.03	799,447.94
TOTAL	81,720	100.0000	797,656.91		797,656.91	1,791.03	799,447.94

Allocation Basis: Square Footage of Building

Allocation Source: Facilities Management Records

State of Missouri  
Statewide Cost Allocation Plan  
Schedule .4 - Detail Activity Allocations  
For Department BOARD OF PUBLIC BUILDINGS I

Activity - WAINWRIGHT

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Total Allocation - Step1	Total Allocation - Step2	Total Allocation - Total
FACILITIES MANAGEMENT	1,306	0.9116	14,293.87		14,293.87	32.09	14,325.96
TREASURER	463	0.3232	5,067.42		5,067.42	11.38	5,078.80
SECRETARY OF STATE	1,123	0.7838	12,290.97		12,290.97	27.60	12,318.57
REVENUE	1,123	0.7838	12,290.97		12,290.97	27.60	12,318.57
JUDICIARY	27,619	19.2777	302,283.55		302,283.55	678.74	302,962.29
GOVERNOR	2,615	1.8252	28,620.57		28,620.57	64.26	28,684.83
GOV. T. GOVERNOR	1,109	0.7741	12,137.74		12,137.74	27.25	12,164.99
ATTORNEY GENERAL	9,971	6.9596	109,130.28		109,130.28	245.04	109,375.32
INSURANCE	1,276	0.8906	13,965.52		13,965.52	31.36	13,996.88
ECONOMIC DEVELOPMENT	3,676	2.5658	40,232.97		40,232.97	90.34	40,323.31
HEALTH	15,513	10.8279	169,786.19		169,786.19	381.23	170,167.42
LABOR	12,176	8.4987	133,263.49		133,263.49	299.22	133,562.71
PUBLIC SAFETY	2,836	1.9795	31,039.36		31,039.36	69.69	31,109.05
SOCIAL SERVICES	50,824	35.4746	556,256.95		556,256.95	1,249.00	557,505.95
CORRECTIONS	11,639	8.1239	127,386.16		127,386.16	286.03	127,672.19
SubTotal	143,269	100.0000	1,568,046.01		1,568,046.01	3,520.83	1,571,566.84
TOTAL	143,269	100.0000	1,568,046.01		1,568,046.01	3,520.83	1,571,566.84

Allocation Basis: Square Footage of Building  
Allocation Source: Facilities Management Records

**State of Missouri**  
**Statewide Cost Allocation Plan**  
**Schedule .4 - Detail Activity Allocations**  
**For Department BOARD OF PUBLIC BUILDINGS I**

Fiscal Year 2004 SWCAP CF Revised  
 2004 Version 1.0002-1

## Activity - TRUMAN

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Total Allocation - Step1	Total Allocation - Step2	Total Allocation - Total
COMM. OF ADMIN.	13,189	2.5555	96,650.28		96,650.28	217.01	96,867.29
INFORMATION SERVICES	48,524	9.4021	355,588.66		355,588.66	798.42	356,387.08
ACCOUNTING	15,258	2.9564	111,812.15		111,812.15	251.06	112,063.21
FACILITIES MANAGEMENT	11,223	2.1746	82,243.26		82,243.26	184.67	82,427.93
DESIGN AND CONSTRUCTION	20,172	3.9086	147,822.39		147,822.39	331.91	148,154.30
PERSONNEL	19,131	3.7068	140,193.86		140,193.86	314.79	140,508.65
PURCHASING	11,747	2.2761	86,083.19		86,083.19	193.29	86,276.48
GENERAL SERVICES	11,541	2.2362	84,573.59		84,573.59	189.90	84,763.49
TREASURER	17,988	3.4854	131,817.85		131,817.85	295.98	132,113.83
SECURITY	3,161	0.6125	23,164.11		23,164.11	52.01	23,216.12
REVENUE	193,009	37.3977	1,414,388.98		1,414,388.98	3,175.81	1,417,564.79
AUDITOR	14,213	2.7539	104,154.27		104,154.27	233.86	104,388.13
INSURANCE	36,221	7.0182	265,431.06		265,431.06	595.99	266,027.05
ECONOMIC DEVELOPMENT	61,446	11.9059	450,282.34		450,282.34	1,011.05	451,293.39
HIGHWAYS	9,792	1.8973	71,756.73		71,756.73	161.12	71,917.85
PUBLIC SAFETY	18,722	3.6276	137,196.68		137,196.68	308.06	137,504.74
SOCIAL SERVICES	944	0.1829	6,917.74		6,917.74	15.53	6,933.27
ALL OTHER	9,818	1.9023	71,947.27		71,947.27	161.55	72,108.82
SubTotal	516,099	100.0000	3,782,024.41		3,782,024.41	8,492.01	3,790,516.42
TOTAL	516,099	100.0000	3,782,024.41		3,782,024.41	8,492.01	3,790,516.42

Allocation Basis: Square Footage of Building

Allocation Source: Facilities Management Records



**State of Missouri**  
**Statewide Cost Allocation Plan**  
**Schedule .4 - Detail Activity Allocations**  
**For Department BOARD OF PUBLIC BUILDINGS I**

Activity - MIDTOWN

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Total Allocation - Step1	Total Allocation - Step2	Total Allocation - Total
FACILITIES MANAGEMENT	1,920	2.0633	20,306.85		20,306.85	45.60	20,352.45
SOCIAL SERVICES	91,133	97.9367	963,866.71		963,866.71	2,164.23	966,030.94
SubTotal	93,053	100.0000	984,173.56		984,173.56	2,209.83	986,383.39
TOTAL	93,053	100.0000	984,173.56		984,173.56	2,209.83	986,383.39

Allocation Basis: Square Footage of Building  
Allocation Source: Facilities Management Records

**State of Missouri**  
**Statewide Cost Allocation Plan**  
**Schedule .5 - Allocation Summary**  
**For Department BOARD OF PUBLIC BUILDINGS I**

Fiscal Year 2004 SWCAP CF Revised  
 2004 Version 1.0002-1

Receiving Department	Total	FLETCHER DANIELS	SPRINGFIELD	WAINWRIGHT	TRUMAN	MIDTOWN
COMM. OF ADMIN.	96,867.29	0.00	0.00	0.00	96,867.29	0.00
INFORMATION SERVICES	356,387.08	0.00	0.00	0.00	356,387.08	0.00
ACCOUNTING	112,063.21	0.00	0.00	0.00	112,063.21	0.00
FACILITIES MANAGEMENT	191,901.41	22,858.34	51,936.73	14,325.96	82,427.93	20,352.45
DESIGN AND CONSTRUCTION	148,154.30	0.00	0.00	0.00	148,154.30	0.00
PERSONNEL	140,508.65	0.00	0.00	0.00	140,508.65	0.00
PURCHASING	86,276.48	0.00	0.00	0.00	86,276.48	0.00
GENERAL SERVICES	84,763.49	0.00	0.00	0.00	84,763.49	0.00
TREASURER	141,216.62	4,023.99	0.00	5,078.80	132,113.83	0.00
SECRETARY OF STATE	36,680.27	10,577.34	13,764.36	12,318.57	0.00	0.00
SECURITY	23,216.12	0.00	0.00	0.00	23,216.12	0.00
REVENUE	1,736,708.95	180,138.72	126,686.87	12,318.57	1,417,564.79	0.00
JUDICIARY	302,962.29	0.00	0.00	302,962.29	0.00	0.00
GOVERNOR	58,602.77	25,095.04	4,822.90	28,684.83	0.00	0.00
LT. GOVERNOR	18,843.76	6,678.77	0.00	12,164.99	0.00	0.00
AUDITOR	144,983.82	19,973.61	20,622.08	0.00	104,388.13	0.00
ATTORNEY GENERAL	153,857.58	0.00	44,482.26	109,375.32	0.00	0.00
INSURANCE	292,775.26	12,751.33	0.00	13,996.88	266,027.05	0.00
ECONOMIC DEVELOPMENT	547,440.37	55,823.67	0.00	40,323.31	451,293.39	0.00
EDUCATION	25,523.58	25,523.58	0.00	0.00	0.00	0.00
HEALTH	331,838.72	99,648.54	62,022.76	170,167.42	0.00	0.00
HIGHWAYS	71,917.85	0.00	0.00	0.00	71,917.85	0.00
LABOR	133,562.71	0.00	0.00	133,562.71	0.00	0.00
MENTAL HEALTH	6,818.59	0.00	6,818.59	0.00	0.00	0.00
PUBLIC SAFETY	248,200.35	46,511.02	33,075.54	31,109.05	137,504.74	0.00
SOCIAL SERVICES	2,818,865.21	853,179.20	435,215.85	557,505.95	6,933.27	966,030.94
CORRECTIONS	127,672.19	0.00	0.00	127,672.19	0.00	0.00
ALL OTHER	108,209.73	36,100.91	0.00	0.00	72,108.82	0.00
Direct Billed	0.00	0.00	0.00	0.00	0.00	0.00
<b>Total</b>	<b>8,546,798.65</b>	<b>1,398,884.06</b>	<b>799,447.94</b>	<b>1,571,566.84</b>	<b>3,790,516.42</b>	<b>986,383.39</b>

STATE OF MISSOURI  
BOARD OF PUBLIC BUILDINGS II  
NATURE AND EXTENT OF SERVICES

The Board of Public Buildings operates and maintains the buildings on Board of Public Buildings I and the following:

St. Joseph Office Building  
Kirkpatrick Information Center  
Mill Creek Building

OA pays the rent for departments occupying space in these buildings based on a cost per square foot.

Indirect costs and building operations costs attributable to the operation of the buildings are allocated based on usable number of square feet occupied.

**State of Missouri**  
**Statewide Cost Allocation Plan**  
**Schedule .2 - Costs To Be Allocated**  
**For Department BOARD OF PUBLIC BUILDINGS II**

Fiscal Year 2004 SWCAP CF Revised  
 2004 Version 1.0002-1

	1st Allocation	2nd Allocation	Sub-Total	Total
Expenditures Per Financial Statement:	2,347,987.00			2,347,987.00
EQUIPMENT USE	10,525.00		10,525.00	
INFORMATION SERVICES		2,420.62	2,420.62	
ACCOUNTING		1,122.75	1,122.75	
PURCHASING		1,541.42	1,541.42	
TREASURER		37.59	37.59	
Total Allocated Additions:	10,525.00	5,122.38	15,647.38	15,647.38
Equipment Purchases	( 11,610.00)			
Building Depreciation	( 429,839.00)			
Equipment Depreciation	( 14,694.00)			
Land Improvement Depreciation	( 17,156.00)			
Other Income	( 125,341.00)			
Admin. Interest	( 2,023.00)			
Total Departmental Cost Adjustments:	( 600,663.00)			( 600,663.00)
Total To Be Allocated:	1,757,849.00	5,122.38		1,762,971.38

State of Missouri  
Statewide Cost Allocation Plan  
Schedule .3 - Costs Allocated By Activity  
For Department BOARD OF PUBLIC BUILDINGS II

	Total	General & Admin	ST JOSEPH	KIRKPATRICK INFO. CENTER	MILL CREEK
Salaries & Benefits					
Salaries & Wages	584,086.00	0.00	142,286.00	361,272.00	80,528.00
Fringe Benefits	250,492.00	0.00	66,141.00	153,638.00	30,713.00
Other Expense & Cost					
Departmental Expenditures	1,513,409.00	0.00	276,433.00	771,079.00	465,897.00
Departmental Totals					
Total Expenditures	2,347,987.00	0.00	484,860.00	1,285,989.00	577,138.00
Deductions					
Total Deductions	0.00	0.00	0.00	0.00	0.00
Cost Adjustments					
Equipment Purchases	( 11,610.00)	0.00	( 3,629.00)	( 3,666.00)	( 4,315.00)
Building Depreciation	( 429,839.00)	0.00	( 36,887.00)	( 194,426.00)	( 198,526.00)
Equipment Depreciation	( 14,694.00)	0.00	( 8,260.00)	0.00	( 6,434.00)
Land Improvement Depreciation	( 17,156.00)	0.00	0.00	( 16,179.00)	( 977.00)
Other Income	( 125,341.00)	0.00	( 27,690.00)	( 76,620.00)	( 21,031.00)
Admin. Interest	( 2,023.00)	0.00	( 204.00)	( 1,819.00)	0.00
Functional Cost	1,747,324.00	0.00	408,190.00	993,279.00	345,855.00
Allocation Step 1					
Inbound- All Others	10,525.00	10,525.00	0.00	0.00	0.00
Reallocate Admin Costs		( 10,525.00)	2,458.73	5,983.01	2,083.26
1st Allocation	1,757,849.00	0.00	410,648.73	999,262.01	347,938.26
Allocation Step 2					
Inbound- All Others	5,122.38	5,122.38	0.00	0.00	0.00
Reallocate Admin Costs		( 5,122.38)	1,196.63	2,911.86	1,013.89
2nd Allocation	5,122.38	0.00	1,196.63	2,911.86	1,013.89
Total For 14 BOARD OF PUBLIC					
Total Allocated	1,762,971.38	0.00	411,845.36	1,002,173.87	348,952.15

**State of Missouri**  
**Statewide Cost Allocation Plan**  
**Schedule .4 - Detail Activity Allocations**  
**For Department BOARD OF PUBLIC BUILDINGS II**

## Activity - ST JOSEPH

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Total Allocation - Step1	Total Allocation - Step2	Total Allocation - Total
FACILITIES MANAGEMENT	1,851	5.4957	22,567.94		22,567.94	65.76	22,633.70
REVENUE	5,797	17.2115	70,678.74		70,678.74	205.96	70,884.70
EDUCATION	3,143	9.3317	38,320.39		38,320.39	111.67	38,432.06
HEALTH	2,680	7.9570	32,675.35		32,675.35	95.22	32,770.57
LABOR	1,848	5.4868	22,531.36		22,531.36	65.66	22,597.02
PUBLIC SAFETY	1,580	4.6911	19,263.83		19,263.83	56.13	19,319.96
SOCIAL SERVICES	16,782	49.8262	204,611.12		204,611.12	596.23	205,207.35
SubTotal	33,681	100.0000	410,648.73		410,648.73	1,196.63	411,845.36
TOTAL	33,681	100.0000	410,648.73		410,648.73	1,196.63	411,845.36

Allocation Basis: Square Footage of Building

Allocation Source: Facilities Management Records

**State of Missouri**  
**Statewide Cost Allocation Plan**  
**Schedule .4 - Detail Activity Allocations**  
**For Department BOARD OF PUBLIC BUILDINGS II**

Activity - KIRKPATRICK INFO. CENTER

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Total Allocation - Step1	Total Allocation - Step2	Total Allocation - Total
FACILITIES MANAGEMENT	1,547	1.1576	11,566.99		11,566.99	33.71	11,600.70
SECRETARY OF STATE	132,097	98.8424	987,695.02		987,695.02	2,878.15	990,573.17
SubTotal	133,644	100.0000	999,262.01		999,262.01	2,911.86	1,002,173.87
TOTAL	133,644	100.0000	999,262.01		999,262.01	2,911.86	1,002,173.87

Allocation Basis: Square Footage of Building

Allocation Source: Facilities Management Records

**State of Missouri**  
**Statewide Cost Allocation Plan**  
**Schedule .4 - Detail Activity Allocations**  
**For Department BOARD OF PUBLIC BUILDINGS II**

Fiscal Year 2004 SWCAP CF Revised  
 2004 Version 1.0002-1

## Activity - MILL CREEK

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Total Allocation - Step1	Total Allocation - Step2	Total Allocation - Total
HEALTH	16,944	31.4968	109,589.30		109,589.30	319.34	109,908.64
CORRECTIONS	36,852	68.5032	238,348.96		238,348.96	694.55	239,043.51
SubTotal	53,796	100.0000	347,938.26		347,938.26	1,013.89	348,952.15
TOTAL	53,796	100.0000	347,938.26		347,938.26	1,013.89	348,952.15

Allocation Basis: Square Footage of Building

Allocation Source: Facilities Management Records



State of Missouri  
Statewide Cost Allocation Plan  
Schedule .5 - Allocation Summary  
For Department BOARD OF PUBLIC BUILDINGS II

Receiving Department	Total	ST JOSEPH	KIRKPATRICK INFO.	MILL CREEK
FACILITIES MANAGEMENT	34,234.40	22,633.70	11,600.70	0.00
SECRETARY OF STATE	990,573.17	0.00	990,573.17	0.00
REVENUE	70,884.70	70,884.70	0.00	0.00
EDUCATION	38,432.06	38,432.06	0.00	0.00
HEALTH	142,679.21	32,770.57	0.00	109,908.64
LABOR	22,597.02	22,597.02	0.00	0.00
PUBLIC SAFETY	19,319.96	19,319.96	0.00	0.00
SOCIAL SERVICES	205,207.35	205,207.35	0.00	0.00
CORRECTIONS	239,043.51	0.00	0.00	239,043.51
Direct Billed	0.00	0.00	0.00	0.00
Total	1,762,971.38	411,845.36	1,002,173.87	348,952.15

STATE OF MISSOURI  
COMMISSIONER OF ADMINISTRATION  
NATURE AND EXTENT OF SERVICES

The Commissioner of Administration is responsible for providing services to other State agencies including:

Accounting  
Budget/Planning  
Information Services  
Design and Construction  
Personnel  
Purchasing  
General Services  
Facilities Management  
Board of Public Buildings

Departmental. Costs of the Office of the Commissioner including departmental personnel and budget services are allocated to units within the department based on the average number of employees in each division.

The salary and expenses of the Commissioner of Administration and her secretary are disallowed as general government.

For purposes of the carry forward allocation, Office Automation costs are being reported in the Information Services section. This is where the costs appeared in FY 2002.

**State of Missouri**  
**Statewide Cost Allocation Plan**  
**Schedule .2 - Costs To Be Allocated**  
**For Department COMM. OF ADMIN.**

	1st Allocation	2nd Allocation	Sub-Total	Total
Expenditures Per Financial Statement:	3,348,237.00			3,348,237.00
BUILDING USE I	53,785.13		53,785.13	
BUILDING USE II	2,248.39		2,248.39	
EQUIPMENT USE	27,946.84		27,946.84	
RETIREMENT/GROUP INSURANCE	490,572.94		490,572.94	
OASDHI	137,404.00		137,404.00	
WORKER'S COMPENSATION	192,873.13		192,873.13	
INSURANCE	826.45		826.45	
BOARD OF PUBLIC BUILDINGS I	96,650.28	217.01	96,867.29	
COMM. OF ADMIN.		164,189.77	164,189.77	
INFORMATION SERVICES		535,293.06	535,293.06	
BUDGET AND PLANNING		248,940.47	248,940.47	
ACCOUNTING		2,773.42	2,773.42	
FACILITIES MANAGEMENT		31,083.06	31,083.06	
PERSONNEL		89,453.35	89,453.35	
PURCHASING		3,295.59	3,295.59	
GENERAL SERVICES		25,979.17	25,979.17	
TREASURER		92.93	92.93	
SECRETARY OF STATE		516,730.19	516,730.19	
SECURITY		14,519.06	14,519.06	
REVENUE		3,750.21	3,750.21	
Total Allocated Additions:	1,002,307.16	1,636,317.29	2,638,624.45	2,638,624.45
Capital Outlay	( 107,477.00)			
GR Cost Reimbursement	( 13,550.00)			
Total Departmental Cost Adjustments:	( 121,027.00)			( 121,027.00)
Total To Be Allocated:	4,229,517.16	1,636,317.29		5,865,834.45

**State of Missouri**  
**Statewide Cost Allocation Plan**  
**Schedule .3 - Costs Allocated By Activity**  
**For Department COMM. OF ADMIN.**

	Total	General & Admin	DEPARTMENTAL	SECTION II	GENERAL GOV'T
Pages & Benefits					
Salaries & Wages	2,101,983.00	0.00	1,438,718.00	513,661.00	149,604.00
Other Expense & Cost					
Departmental Expenditures	1,246,254.00	0.00	692,229.00	482,044.00	71,981.00
Departmental Totals					
Total Expenditures	3,348,237.00	0.00	2,130,947.00	995,705.00	221,585.00
Deductions					
Total Deductions	0.00	0.00	0.00	0.00	0.00
Cost Adjustments					
Capital Outlay	( 107,477.00)	0.00	( 32,827.00)	( 71,237.00)	( 3,413.00)
GR Cost Reimbursement	( 13,550.00)	0.00	( 9,275.00)	( 3,311.00)	( 964.00)
Functional Cost	3,227,210.00	0.00	2,088,845.00	921,157.00	217,208.00
Allocation Step 1					
Inbound- All Others	1,002,307.16	1,002,307.16	0.00	0.00	0.00
Reallocate Admin Costs		( 1,002,307.16)	648,754.34	286,092.54	67,460.28
1st Allocation	4,229,517.16	0.00	2,737,599.34	1,207,249.54	284,668.28
Allocation Step 2					
Inbound- All Others	1,636,317.29	1,636,317.29	0.00	0.00	0.00
Reallocate Admin Costs		( 1,636,317.29)	1,059,124.36	467,060.59	110,132.34
2nd Allocation	1,636,317.29	0.00	1,059,124.36	467,060.59	110,132.34
Total For 15 COMM. OF ADMIN.					
Total Allocated	5,865,834.45	0.00	3,796,723.70	1,674,310.13	394,800.62

**State of Missouri**  
**Statewide Cost Allocation Plan**  
**Schedule .4 - Detail Activity Allocations**  
**For Department COMM. OF ADMIN.**

## Activity - DEPARTMENTAL

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Total Allocation - Step1	Total Allocation - Step2	Total Allocation - Total
COMM. OF ADMIN.	496	5.9976	164,189.77		164,189.77		164,189.77
INFORMATION SERVICES	1,490	18.0169	493,231.33		493,231.33	202,996.56	696,227.89
BUDGET AND PLANNING	312	3.7727	103,280.64		103,280.64	42,506.66	145,787.30
ACCOUNTING	442	5.3446	146,314.25		146,314.25	60,217.78	206,532.03
FACILITIES MANAGEMENT	2,183	26.3967	722,633.54		722,633.54	297,410.41	1,020,043.95
DESIGN AND CONSTRUCTION	788	9.5284	260,849.85		260,849.85	107,356.57	368,206.42
PERSONNEL	750	9.0689	248,270.80		248,270.80	102,179.48	350,450.28
PURCHASING	514	6.2152	170,148.26		170,148.26	70,027.00	240,175.26
GENERAL SERVICES	803	9.7098	265,815.26		265,815.26	109,400.16	375,215.42
ALL OTHER	492	5.9492	162,865.64		162,865.64	67,029.74	229,895.38
SubTotal	8,270	100.0000	2,737,599.34		2,737,599.34	1,059,124.36	3,796,723.70
TOTAL	8,270	100.0000	2,737,599.34		2,737,599.34	1,059,124.36	3,796,723.70

Allocation Basis: Average Number of OA Employees, FY 2004

Allocation Source: HR Query "Number of OA Employees"

State of Missouri  
Statewide Cost Allocation Plan  
Schedule .4 - Detail Activity Allocations  
For Department COMM. OF ADMIN.

Activity - SECTION II

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Total Allocation - Step1	Total Allocation - Step2	Total Allocation - Total
ALL OTHER	100	100.0000	1,207,249.54		1,207,249.54	467,060.59	1,674,310.13
SubTotal	100	100.0000	1,207,249.54		1,207,249.54	467,060.59	1,674,310.13
TOTAL	100	100.0000	1,207,249.54		1,207,249.54	467,060.59	1,674,310.13

Allocation Basis: Disallowed Portion  
Allocation Source: Disallowed Portion

**State of Missouri**  
**Statewide Cost Allocation Plan**  
**Schedule .4 - Detail Activity Allocations**  
**For Department COMM. OF ADMIN.**

## Activity - GENERAL GOV'T

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Total Allocation - Step1	Total Allocation - Step2	Total Allocation - Total
ALL OTHER	100	100.0000	284,668.28		284,668.28	110,132.34	394,800.62
SubTotal	100	100.0000	284,668.28		284,668.28	110,132.34	394,800.62
TOTAL	100	100.0000	284,668.28		284,668.28	110,132.34	394,800.62

Allocation Basis: Disallowed Portion

Allocation Source: Disallowed Portion

State of Missouri  
Statewide Cost Allocation Plan  
Schedule .5 - Allocation Summary  
For Department COMM. OF ADMIN.

Receiving Department	Total	DEPARTMENTAL	SECTION II	GENERAL GOV'T
COMM. OF ADMIN.	164,189.77	164,189.77	0.00	0.00
INFORMATION SERVICES	696,227.89	696,227.89	0.00	0.00
BUDGET AND PLANNING	145,787.30	145,787.30	0.00	0.00
ACCOUNTING	206,532.03	206,532.03	0.00	0.00
FACILITIES MANAGEMENT	1,020,043.95	1,020,043.95	0.00	0.00
DESIGN AND CONSTRUCTION	368,206.42	368,206.42	0.00	0.00
PERSONNEL	350,450.28	350,450.28	0.00	0.00
PURCHASING	240,175.26	240,175.26	0.00	0.00
GENERAL SERVICES	375,215.42	375,215.42	0.00	0.00
ALL OTHER	2,299,006.13	229,895.38	1,674,310.13	394,800.62
Direct Billed	0.00	0.00	0.00	0.00
Total	5,865,834.45	3,796,723.70	1,674,310.13	394,800.62



STATE OF MISSOURI  
INFORMATION SERVICES

NATURE AND EXTENT OF SERVICES

The costs of State data processing services and telecommunications are included in this function. Most of the expenses of these services are included in the Section II sub-pool. The general and administration costs are allocated to each sub-pool based on functional cost (allowable expenses) on Schedule 16.3. These costs are from the Finance and Administration organization code.

Costs have been functionalized and allocated as follows:

System Development. Costs of developing Statewide systems operated by the Office of Administration have been allocated to the division operating each system.

Systems Development - SAM II. Beginning in FY 2000, SAM II costs are included here. They were previously picked up in the Budget and Planning SWCAP section under the Systems Development cost pool. \$30,000,000 of FY 1999 and 2000 SAM II actual costs are being capitalized evenly over 5 years from FY 2000 through 2004 and have been allocated to each division based on number of payment documents and paychecks processed.

Office Automation. Administrative costs associated with Office Automation projects benefiting divisions of the Office of Administration are allocated to each division based on the number of workstations located there in FY 2004. For purposes of the carry forward allocation, Office Automation will remain in the Information Services section, since that is where the costs appeared in FY 2002.

Section II. These costs are disallowed and are allocated to "All Other".

**State of Missouri**  
**Statewide Cost Allocation Plan**  
**Schedule .2 - Costs To Be Allocated**  
**For Department INFORMATION SERVICES**

	1st Allocation	2nd Allocation	Sub-Total	Total
Expenditures Per Financial Statement:	64,978,940.00			64,978,940.00
BUILDING USE I	178,567.16		178,567.16	
BUILDING USE II	8,224.47		8,224.47	
EQUIPMENT USE	201,638.95		201,638.95	
RETIREMENT/GROUP INSURANCE	649,400.11		649,400.11	
OASDHI	139,550.00		139,550.00	
UNEMPLOYMENT COMPENSATION	4,472.00		4,472.00	
BOARD OF PUBLIC BUILDINGS I	355,588.66	798.42	356,387.08	
COMM. OF ADMIN.	493,231.33	202,996.56	696,227.89	
INFORMATION SERVICES		1,616,963.40	1,616,963.40	
ACCOUNTING		13,769.24	13,769.24	
FACILITIES MANAGEMENT		34,054.60	34,054.60	
PURCHASING		61,961.01	61,961.01	
GENERAL SERVICES		10,106.72	10,106.72	
TREASURER		457.67	457.67	
SECURITY		47,041.76	47,041.76	
Total Allocated Additions:	2,030,672.68	1,988,149.38	4,018,822.06	4,018,822.06
Capital Outlay - Departmental	( 787,917.00)			
Capital Outlay - G & A	( 1,630,277.00)			
GR Cost Reimbursement	( 66,654.00)			
Total Departmental Cost Adjustments:	( 2,484,848.00)			( 2,484,848.00)
Total To Be Allocated:	64,524,764.68	1,988,149.38		66,512,914.06

State of Missouri  
Statewide Cost Allocation Plan  
Schedule .3 - Costs Allocated By Activity  
For Department INFORMATION SERVICES

	Total	General & Admin	SYSTEM DEVELOPMENT	SYSTEM DEVELOP. SAM II	OFFICE AUTOMATION
Vages & Benefits					
Salaries & Wages	6,748,782.00	0.00	1,567,374.00	0.00	388,292.00
Other Expense & Cost					
Departmental Expenditures	47,943,530.00	0.00	661,840.00	0.00	128,353.00
General and Administrative	4,286,628.00	0.00	995,571.00	0.00	246,621.00
Depreciation on SAM II	6,000,000.00	0.00	0.00	6,000,000.00	0.00
Departmental Totals					
Total Expenditures	64,978,940.00	0.00	3,224,785.00	6,000,000.00	763,266.00
Deductions					
Total Deductions	0.00	0.00	0.00	0.00	0.00
Cost Adjustments					
Capital Outlay - Departmental	( 787,917.00)	0.00	( 291,849.00)	0.00	( 14,234.00)
Capital Outlay - G & A	( 1,630,277.00)	0.00	( 378,633.00)	0.00	( 93,794.00)
GR Cost Reimbursement	( 66,654.00)	0.00	( 15,480.00)	0.00	( 3,835.00)
Functional Cost	62,494,092.00	0.00	2,538,823.00	6,000,000.00	651,403.00
Allocation Step 1					
Inbound- All Others	2,030,672.68	2,030,672.68	0.00	0.00	0.00
Reallocate Admin Costs		( 2,030,672.68)	82,496.08	194,962.85	21,165.70
1st Allocation	64,524,764.68	0.00	2,621,319.08	6,194,962.85	672,568.70
Allocation Step 2					
Inbound- All Others	1,988,149.38	1,988,149.38	0.00	0.00	0.00
Reallocate Admin Costs		( 1,988,149.38)	80,768.57	190,880.23	20,722.48
2nd Allocation	1,988,149.38	0.00	80,768.57	190,880.23	20,722.48
Total For 16 INFORMATION					
Total Allocated	66,512,914.06	0.00	2,702,087.65	6,385,843.08	693,291.18

State of Missouri  
Statewide Cost Allocation Plan  
Schedule .3 - Costs Allocated By Activity  
For Department INFORMATION SERVICES

SECTION II	
Wages & Benefits	
Salaries & Wages	4,793,116.00
Other Expense & Cost	
Departmental Expenditures	47,153,337.00
General and Administrative	3,044,436.00
Depreciation on SAM II	0.00
Departmental Totals	
Total Expenditures	54,990,889.00
Deductions	
Total Deductions	0.00
Cost Adjustments	
Capital Outlay - Departmental	( 481,834.00)
Capital Outlay - G & A	( 1,157,850.00)
GR Cost Reimbursement	( 47,339.00)
Functional Cost	
Functional Cost	53,303,866.00
Allocation Step 1	
Inbound- All Others	0.00
Reallocate Admin Costs	1,732,048.05
1st Allocation	55,035,914.05
Allocation Step 2	
Inbound- All Others	0.00
Reallocate Admin Costs	1,695,778.10
2nd Allocation	1,695,778.10
Total For 16 INFORMATION	
Total Allocated	56,731,692.15

**State of Missouri**  
**Statewide Cost Allocation Plan**  
**Schedule .4 - Detail Activity Allocations**  
**For Department INFORMATION SERVICES**

Activity - SYSTEM DEVELOPMENT

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Total Allocation - Step1	Total Allocation - Step2	Total Allocation - Total
COMM. OF ADMIN.	10,506	18.9185	495,913.75		495,913.75		495,913.75
INFORMATION SERVICES	29,259	52.6875	1,381,109.92		1,381,109.92		1,381,109.92
BUDGET AND PLANNING	97	0.1747	4,578.68		4,578.68	496.86	5,075.54
ACCOUNTING	231	0.4160	10,903.87		10,903.87	1,183.25	12,087.12
FACILITIES MANAGEMENT	1,363	2.4544	64,337.55		64,337.55	6,981.71	71,319.26
DESIGN AND CONSTRUCTION	15	0.0270	708.04		708.04	76.83	784.87
PERSONNEL	8,849	15.9347	417,698.52		417,698.52	45,327.33	463,025.85
PURCHASING	1,252	2.2545	59,098.03		59,098.03	6,413.13	65,511.16
GENERAL SERVICES	3,600	6.4826	169,930.47		169,930.47	18,440.31	188,370.78
ALL OTHER	361	0.6501	17,040.25		17,040.25	1,849.15	18,889.40
SubTotal	55,533	100.0000	2,621,319.08		2,621,319.08	80,768.57	2,702,087.65
TOTAL	55,533	100.0000	2,621,319.08		2,621,319.08	80,768.57	2,702,087.65

Allocation Basis: System Development Hours for FY 2004

Allocation Source: Systems and Programming Project Summary



**State of Missouri**  
**Statewide Cost Allocation Plan**  
**Schedule .4 - Detail Activity Allocations**  
**For Department INFORMATION SERVICES**

## Activity - SYSTEM DEVELOP. SAM II

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Total Allocation - Step1	Total Allocation - Step2	Total Allocation - Total
BOARD OF PUBLIC BUILDINGS I	5,402	0.1283	7,949.13		7,949.13		7,949.13
BOARD OF PUBLIC BUILDINGS II	1,645	0.0391	2,420.62		2,420.62		2,420.62
COMM. OF ADMIN.	4,067	0.0966	5,984.64		5,984.64		5,984.64
INFORMATION SERVICES	20,030	0.4758	29,474.39		29,474.39		29,474.39
BUDGET AND PLANNING	907	0.0215	1,334.64		1,334.64	41.43	1,376.07
ACCOUNTING	1,847	0.0439	2,717.85		2,717.85	84.37	2,802.22
FACILITIES MANAGEMENT	7,056	0.1676	10,383.01		10,383.01	322.31	10,705.32
DESIGN AND CONSTRUCTION	5,259	0.1249	7,738.69		7,738.69	240.22	7,978.91
PERSONNEL	2,491	0.0592	3,665.56		3,665.56	113.79	3,779.35
PURCHASING	2,889	0.0686	4,251.17		4,251.17	131.97	4,383.14
GENERAL SERVICES	55,790	1.3252	82,095.65		82,095.65	2,548.40	84,644.05
TREASURER	21,877	0.5197	32,192.25		32,192.25	999.31	33,191.56
SECRETARY OF STATE	18,357	0.4360	27,012.52		27,012.52	838.52	27,851.04
SECURITY	1,039	0.0247	1,528.92		1,528.92	47.46	1,576.38
REVENUE	156,170	3.7096	229,805.99		229,805.99	7,133.59	236,939.58
LEGISLATURE	25,203	0.5987	37,086.52		37,086.52	1,151.23	38,237.75
JUDICIARY	108,311	2.5728	159,380.91		159,380.91	4,947.47	164,328.38
GOVERNOR	1,763	0.0419	2,594.26		2,594.26	80.53	2,674.79
LT. GOVERNOR	352	0.0084	517.96		517.96	16.08	534.04
AUDITOR	5,176	0.1229	7,616.52		7,616.52	236.43	7,852.95
ATTORNEY GENERAL	19,600	0.4656	28,841.64		28,841.64	895.30	29,736.94
AGRICULTURE	33,396	0.7933	49,142.60		49,142.60	1,525.47	50,668.07
INSURANCE	10,651	0.2530	15,673.07		15,673.07	486.52	16,159.59
CONSERVATION	149,969	3.5623	220,681.12		220,681.12	6,850.34	227,531.46
ECONOMIC DEVELOPMENT	91,807	2.1807	135,095.10		135,095.10	4,193.59	139,288.69
EDUCATION	573,593	13.6248	844,048.82		844,048.82	26,200.80	870,249.62
HIGHER EDUCATION	9,128	0.2168	13,431.98		13,431.98	416.95	13,848.93
HEALTH	253,132	6.0127	372,486.70		372,486.70	11,562.66	384,049.36
HIGHWAYS	918,559	21.8186	1,351,670.39		1,351,670.39	41,958.29	1,393,628.68
LABOR	81,179	1.9283	119,455.86		119,455.86	3,708.13	123,163.99
MENTAL HEALTH	304,862	7.2415	448,607.99		448,607.99	13,925.60	462,533.59
NATURAL RESOURCES	210,972	5.0113	310,447.80		310,447.80	9,636.86	320,084.66

State of Missouri  
Statewide Cost Allocation Plan  
Schedule .4 - Detail Activity Allocations  
For Department INFORMATION SERVICES

Activity - SYSTEM DEVELOP. SAM II

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Total Allocation - Step1	Total Allocation - Step2	Total Allocation - Total
PUBLIC SAFETY	186,753	4.4360	274,809.23		274,809.23	8,530.57	283,339.80
SOCIAL SERVICES	483,679	11.4890	711,739.34		711,739.34	22,093.67	733,833.01
CORRECTIONS	433,697	10.3018	638,190.20		638,190.20	19,810.58	658,000.78
ALL OTHER	3,323	0.0789	4,889.81		4,889.81	151.79	5,041.60
SubTotal	4,209,931	100.0000	6,194,962.85		6,194,962.85	190,880.23	6,385,843.08
TOTAL	4,209,931	100.0000	6,194,962.85		6,194,962.85	190,880.23	6,385,843.08

Allocation Basis: Number of PV Documents by Agency and Number of Paychecks, FY 2004

Allocation Source: Access Queries from SAMII Data Warehouse-Financial and HR

**State of Missouri**  
**Statewide Cost Allocation Plan**  
**Schedule .4 - Detail Activity Allocations**  
**For Department INFORMATION SERVICES**

## Activity - OFFICE AUTOMATION

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Total Allocation - Step1	Total Allocation - Step2	Total Allocation - Total
COMM. OF ADMIN.	50	4.9652	33,394.67		33,394.67		33,394.67
INFORMATION SERVICES	309	30.6851	206,379.09		206,379.09		206,379.09
BUDGET AND PLANNING	29	2.8798	19,368.91		19,368.91	927.40	20,296.31
ACCOUNTING	51	5.0645	34,062.56		34,062.56	1,630.94	35,693.50
FACILITIES MANAGEMENT	137	13.6048	91,501.40		91,501.40	4,381.13	95,882.53
DESIGN AND CONSTRUCTION	94	9.3347	62,781.98		62,781.98	3,006.04	65,788.02
PERSONNEL	102	10.1291	68,125.13		68,125.13	3,261.87	71,387.00
PURCHASING	58	5.7597	38,737.82		38,737.82	1,854.79	40,592.61
GENERAL SERVICES	94	9.3347	62,781.98		62,781.98	3,006.04	65,788.02
GOVERNOR	38	3.7736	25,379.95		25,379.95	1,215.21	26,595.16
LT. GOVERNOR	12	1.1917	8,014.72		8,014.72	383.75	8,398.47
ALL OTHER	33	3.2771	22,040.49		22,040.49	1,055.31	23,095.80
SubTotal	1,007	100.0000	672,568.70		672,568.70	20,722.48	693,291.18
TOTAL	1,007	100.0000	672,568.70		672,568.70	20,722.48	693,291.18

Allocation Basis: Number of Devices by Division

Allocation Source: Office Automation Records



**State of Missouri**  
**Statewide Cost Allocation Plan**  
**Schedule .4 - Detail Activity Allocations**  
**For Department INFORMATION SERVICES**

Activity - SECTION II

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Total Allocation - Step1	Total Allocation - Step2	Total Allocation - Total
ALL OTHER	100	100.0000	55,035,914.05		55,035,914.05	1,695,778.10	56,731,692.15
SubTotal	100	100.0000	55,035,914.05		55,035,914.05	1,695,778.10	56,731,692.15
TOTAL	100	100.0000	55,035,914.05		55,035,914.05	1,695,778.10	56,731,692.15

Allocation Basis: Disallowed Portion

Allocation Source: Disallowed Portion

**State of Missouri**  
**Statewide Cost Allocation Plan**  
**Schedule .5 - Allocation Summary**  
**For Department INFORMATION SERVICES**

Receiving Department	Total	SYSTEM DEVELOPMENT	SYSTEM DEVELOP. SAM II	OFFICE AUTOMATION	SECTION II
BOARD OF PUBLIC BUILDINGS I	7,949.13	0.00	7,949.13	0.00	0.00
BOARD OF PUBLIC BUILDINGS II	2,420.62	0.00	2,420.62	0.00	0.00
COMM. OF ADMIN.	535,293.06	495,913.75	5,984.64	33,394.67	0.00
INFORMATION SERVICES	1,616,963.40	1,381,109.92	29,474.39	206,379.09	0.00
BUDGET AND PLANNING	26,747.92	5,075.54	1,376.07	20,296.31	0.00
ACCOUNTING	50,582.84	12,087.12	2,802.22	35,693.50	0.00
FACILITIES MANAGEMENT	177,907.11	71,319.26	10,705.32	95,882.53	0.00
DESIGN AND CONSTRUCTION	74,551.80	784.87	7,978.91	65,788.02	0.00
PERSONNEL	538,192.20	463,025.85	3,779.35	71,387.00	0.00
PURCHASING	110,486.91	65,511.16	4,383.14	40,592.61	0.00
GENERAL SERVICES	338,802.85	188,370.78	84,644.05	65,788.02	0.00
TREASURER	33,191.56	0.00	33,191.56	0.00	0.00
SECRETARY OF STATE	27,851.04	0.00	27,851.04	0.00	0.00
SECURITY	1,576.38	0.00	1,576.38	0.00	0.00
REVENUE	236,939.58	0.00	236,939.58	0.00	0.00
LEGISLATURE	38,237.75	0.00	38,237.75	0.00	0.00
JUDICIARY	164,328.38	0.00	164,328.38	0.00	0.00
GOVERNOR	29,269.95	0.00	2,674.79	26,595.16	0.00
LT. GOVERNOR	8,932.51	0.00	534.04	8,398.47	0.00
AUDITOR	7,852.95	0.00	7,852.95	0.00	0.00
ATTORNEY GENERAL	29,736.94	0.00	29,736.94	0.00	0.00
AGRICULTURE	50,668.07	0.00	50,668.07	0.00	0.00
INSURANCE	16,159.59	0.00	16,159.59	0.00	0.00
CONSERVATION	227,531.46	0.00	227,531.46	0.00	0.00
ECONOMIC DEVELOPMENT	139,288.69	0.00	139,288.69	0.00	0.00
EDUCATION	870,249.62	0.00	870,249.62	0.00	0.00
HIGHER EDUCATION	13,848.93	0.00	13,848.93	0.00	0.00
HEALTH	384,049.36	0.00	384,049.36	0.00	0.00
HIGHWAYS	1,393,628.68	0.00	1,393,628.68	0.00	0.00
LABOR	123,163.99	0.00	123,163.99	0.00	0.00
MENTAL HEALTH	462,533.59	0.00	462,533.59	0.00	0.00
NATURAL RESOURCES	320,084.66	0.00	320,084.66	0.00	0.00
PUBLIC SAFETY	283,339.80	0.00	283,339.80	0.00	0.00
SOCIAL SERVICES	733,833.01	0.00	733,833.01	0.00	0.00
CORRECTIONS	658,000.78	0.00	658,000.78	0.00	0.00
ALL OTHER	56,778,718.95	18,889.40	5,041.60	23,095.80	56,731,692.15

All Monetary Values Are \$ Dollars

© 2005 MAXIMUS INC.

**DRAFT**

Schedule 16.5

Page

**State of Missouri**  
**Statewide Cost Allocation Plan**  
**Schedule .5 - Allocation Summary**  
**For Department INFORMATION SERVICES**

Receiving Department	Total	SYSTEM DEVELOPMENT	SYSTEM DEVELOP. SAM II	OFFICE AUTOMATION	SECTION II
Direct Billed	0.00	0.00	0.00	0.00	0.00
Total	66,512,914.06	2,702,087.65	6,385,843.08	693,291.18	56,731,692.15

STATE OF MISSOURI  
BUDGET AND PLANNING  
NATURE AND EXTENT OF SERVICES

The Division of Budget and Planning is responsible for the preparation of the State budget. Its major responsibility is for providing technical assistance and support to the various State departments in the preparation of the various State and Federal budget documents which each must prepare to obtain funding for their programs. In addition, the Division assists departments in controlling program expenditures.

Costs of central budget preparation and Administrative Rules are unallowable and have been allocated to General Government. The remaining allowable budget and planning costs have been allocated to departments based on actual hours of service provided according to individual time sheets maintained by staff.

Costs of the Washington Office are considered general government and have been allocated to "All Other".

**State of Missouri**  
**Statewide Cost Allocation Plan**  
**Schedule .2 - Costs To Be Allocated**  
**For Department BUDGET AND PLANNING**

Fiscal Year 2004 SWCAP CF Revised  
 2004 Version 1.0002-1

	1st Allocation	2nd Allocation	Sub-Total	Total
Expenditures Per Financial Statement:	1,437,039.00			1,437,039.00
BUILDING USE I	21,390.84		21,390.84	
EQUIPMENT USE	13,169.18		13,169.18	
RETIREMENT/GROUP INSURANCE	365,210.88		365,210.88	
OASDHI	109,392.01		109,392.01	
BUILDING RENTAL	56,465.99		56,465.99	
COMM. OF ADMIN.	103,280.64	42,506.66	145,787.30	
INFORMATION SERVICES	25,282.23	1,465.69	26,747.92	
ACCOUNTING		595.36	595.36	
FACILITIES MANAGEMENT		66,646.79	66,646.79	
PURCHASING		62.05	62.05	
GENERAL SERVICES		6,508.81	6,508.81	
TREASURER		20.72	20.72	
SECURITY		8,421.06	8,421.06	
Total Allocated Additions:	694,191.77	126,227.14	820,418.91	820,418.91
Capital Outlay	( 14,062.00)			
GR Cost Reimbursement	( 14,884.00)			
Total Departmental Cost Adjustments:	( 28,946.00)			( 28,946.00)
Total To Be Allocated:	2,102,284.77	126,227.14		2,228,511.91



**State of Missouri**  
**Statewide Cost Allocation Plan**  
**Schedule .3 - Costs Allocated By Activity**  
**For Department BUDGET AND PLANNING**

	Total	General & Admin	BUDGET & PLANNING	WASHINGTON OFFICE	GENERAL GOV'T
Pages & Benefits					
Salaries & Wages	1,327,520.00	0.00	829,637.00	101.00	497,782.00
Other Expense & Cost					
Departmental Expenditures	109,519.00	0.00	59,074.00	0.00	50,445.00
Departmental Totals					
Total Expenditures	1,437,039.00	0.00	888,711.00	101.00	548,227.00
Deductions					
Total Deductions	0.00	0.00	0.00	0.00	0.00
Cost Adjustments					
Capital Outlay	( 14,062.00)	0.00	( 8,789.00)	0.00	( 5,273.00)
GR Cost Reimbursement	( 14,884.00)	0.00	0.00	0.00	( 14,884.00)
Functional Cost	1,408,093.00	0.00	879,922.00	101.00	528,070.00
Allocation Step 1					
Inbound- All Others	694,191.77	694,191.77	0.00	0.00	0.00
Reallocate Admin Costs		( 694,191.77)	433,802.52	49.98	260,339.27
1st Allocation	2,102,284.77	0.00	1,313,724.52	150.98	788,409.27
Allocation Step 2					
Inbound- All Others	126,227.14	126,227.14	0.00	0.00	0.00
Reallocate Admin Costs		( 126,227.14)	78,879.72	9.09	47,338.33
2nd Allocation	126,227.14	0.00	78,879.72	9.09	47,338.33
Total For 17 BUDGET AND					
Total Allocated	2,228,511.91	0.00	1,392,604.24	160.07	835,747.60

**State of Missouri**  
**Statewide Cost Allocation Plan**  
**Schedule .4 - Detail Activity Allocations**  
**For Department BUDGET AND PLANNING**

## Activity - BUDGET &amp; PLANNING

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Total Allocation - Step1	Total Allocation - Step2	Total Allocation - Total
COMM. OF ADMIN.	7,895	18.9493	248,940.47		248,940.47		248,940.47
TREASURER	261	0.6264	8,229.70		8,229.70	609.66	8,839.36
SECRETARY OF STATE	183	0.4392	5,770.25		5,770.25	427.46	6,197.71
SECURITY	14	0.0336	441.44		441.44	32.70	474.14
REVENUE	1,974	4.7379	62,242.99		62,242.99	4,610.99	66,853.98
JUDICIARY	989	2.3257	30,553.93		30,553.93	2,263.45	32,817.38
GOVERNOR	1,207	2.8970	38,058.40		38,058.40	2,819.39	40,877.79
LT. GOVERNOR	81	0.1944	2,554.04		2,554.04	189.20	2,743.24
AUDITOR	359	0.8617	11,319.77		11,319.77	838.57	12,158.34
ATTORNEY GENERAL	121	0.2904	3,815.31		3,815.31	282.64	4,097.95
AGRICULTURE	1,153	2.7674	36,355.71		36,355.71	2,693.25	39,048.96
INSURANCE	378	0.9073	11,918.87		11,918.87	882.96	12,801.83
CONSERVATION	297	0.7128	9,364.83		9,364.83	693.75	10,058.58
ECONOMIC DEVELOPMENT	2,246	5.3907	70,819.54		70,819.54	5,246.35	76,065.89
EDUCATION	3,347	8.0333	105,535.62		105,535.62	7,818.13	113,353.75
HIGHER EDUCATION	1,769	4.2459	55,779.06		55,779.06	4,132.14	59,911.20
HEALTH	2,754	6.6100	86,837.49		86,837.49	6,432.96	93,270.45
HIGHWAYS	1,702	4.0851	53,666.45		53,666.45	3,975.64	57,642.09
LABOR	1,024	2.4578	32,288.16		32,288.16	2,391.92	34,680.08
MENTAL HEALTH	2,696	6.4708	85,008.67		85,008.67	6,297.48	91,306.15
NATURAL RESOURCES	1,513	3.6314	47,707.01		47,707.01	3,534.16	51,241.17
PUBLIC SAFETY	2,894	6.9460	91,251.90		91,251.90	6,759.98	98,011.88
SOCIAL SERVICES	5,000	12.0008	157,657.03		157,657.03	11,679.32	169,336.35
CORRECTIONS	1,827	4.3851	57,607.88		57,607.88	4,267.62	61,875.50
SubTotal	41,664	100.0000	1,313,724.52		1,313,724.52	78,879.72	1,392,604.24
TOTAL	41,664	100.0000	1,313,724.52		1,313,724.52	78,879.72	1,392,604.24

Allocation Basis: Budget and Planning Hours by Department, FY 2004

Allocation Source: Budget and Planning Office

State of Missouri  
Statewide Cost Allocation Plan  
Schedule .4 - Detail Activity Allocations  
For Department BUDGET AND PLANNING

Activity - WASHINGTON OFFICE

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Total Allocation - Step1	Total Allocation - Step2	Total Allocation - Total
ALL OTHER	100	100.0000	150.98		150.98	9.09	160.07
SubTotal	100	100.0000	150.98		150.98	9.09	160.07
TOTAL	100	100.0000	150.98		150.98	9.09	160.07

Allocation Basis: Disallowed Portion

Allocation Source: Disallowed Portion



**State of Missouri**  
**Statewide Cost Allocation Plan**  
**Schedule .4 - Detail Activity Allocations**  
**For Department BUDGET AND PLANNING**

## Activity - GENERAL GOV'T

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Total Allocation - Step1	Total Allocation - Step2	Total Allocation - Total
ALL OTHER	100	100.0000	788,409.27		788,409.27	47,338.33	835,747.60
SubTotal	100	100.0000	788,409.27		788,409.27	47,338.33	835,747.60
TOTAL	100	100.0000	788,409.27		788,409.27	47,338.33	835,747.60

Allocation Basis: Disallowed Portion

Allocation Source: Disallowed Portion

State of Missouri  
Statewide Cost Allocation Plan  
Schedule .5 - Allocation Summary  
For Department BUDGET AND PLANNING

Receiving Department	Total	BUDGET & PLANNING	WASHINGTON OFFICE	GENERAL GOV'T
COMM. OF ADMIN.	248,940.47	248,940.47	0.00	0.00
TREASURER	8,839.36	8,839.36	0.00	0.00
SECRETARY OF STATE	6,197.71	6,197.71	0.00	0.00
SECURITY	474.14	474.14	0.00	0.00
REVENUE	66,853.98	66,853.98	0.00	0.00
JUDICIARY	32,817.38	32,817.38	0.00	0.00
GOVERNOR	40,877.79	40,877.79	0.00	0.00
LT. GOVERNOR	2,743.24	2,743.24	0.00	0.00
AUDITOR	12,158.34	12,158.34	0.00	0.00
ATTORNEY GENERAL	4,097.95	4,097.95	0.00	0.00
AGRICULTURE	39,048.96	39,048.96	0.00	0.00
INSURANCE	12,801.83	12,801.83	0.00	0.00
CONSERVATION	10,058.58	10,058.58	0.00	0.00
ECONOMIC DEVELOPMENT	76,065.89	76,065.89	0.00	0.00
EDUCATION	113,353.75	113,353.75	0.00	0.00
HIGHER EDUCATION	59,911.20	59,911.20	0.00	0.00
HEALTH	93,270.45	93,270.45	0.00	0.00
HIGHWAYS	57,642.09	57,642.09	0.00	0.00
LABOR	34,680.08	34,680.08	0.00	0.00
MENTAL HEALTH	91,306.15	91,306.15	0.00	0.00
NATURAL RESOURCES	51,241.17	51,241.17	0.00	0.00
PUBLIC SAFETY	98,011.88	98,011.88	0.00	0.00
SOCIAL SERVICES	169,336.35	169,336.35	0.00	0.00
CORRECTIONS	61,875.50	61,875.50	0.00	0.00
ALL OTHER	835,907.67	0.00	160.07	835,747.60
Direct Billed	0.00	0.00	0.00	0.00
Total	2,228,511.91	1,392,604.24	160.07	835,747.60

STATE OF MISSOURI

ACCOUNTING

NATURE AND EXTENT OF SERVICES

The Division of Accounting is responsible for payroll and accounting services for all State agencies. Costs have been functionalized and allocated as follows:

Payroll. Payroll preparation, employee tax administration, payroll cost distribution, social security cost administration and related expenses have been allocated based on the number of paychecks issued.

Accounting. Cost of accounts payable maintenance of accounting records, interdepartmental transfers, grants accounting and related costs have been allocated based on the number of payment voucher document transactions processed for each department.

The costs of fund accounting have been disallowed as general government. The functional cost pools allocated within Accounting have been determined by means of a salary analysis. In this analysis the various levels of supervision have been appropriately allocated to the benefiting functions.

**State of Missouri**  
**Statewide Cost Allocation Plan**  
**Schedule .2 - Costs To Be Allocated**  
**For Department ACCOUNTING**

	1st Allocation	2nd Allocation	Sub-Total	Total
Expenditures Per Financial Statement:	1,960,195.00			1,960,195.00
BUILDING USE I	56,149.08		56,149.08	
EQUIPMENT USE	16,525.81		16,525.81	
RETIREMENT/GROUP INSURANCE	456,514.12		456,514.12	
OASDHI	123,066.03		123,066.03	
BUILDING RENTAL	44,826.01		44,826.01	
UNEMPLOYMENT COMPENSATION	4,207.00		4,207.00	
BOARD OF PUBLIC BUILDINGS I	111,812.15	251.06	112,063.21	
COMM. OF ADMIN.	146,314.25	60,217.78	206,532.03	
INFORMATION SERVICES	47,684.28	2,898.56	50,582.84	
ACCOUNTING		1,234.62	1,234.62	
PURCHASING		1,146.43	1,146.43	
GENERAL SERVICES		10,129.82	10,129.82	
TREASURER		42.20	42.20	
SECURITY		13,938.29	13,938.29	
Total Allocated Additions:	1,007,098.73	89,858.76	1,096,957.49	1,096,957.49
Capital Outlay	( 26,082.00)			
GR Cost Reimbursement	( 25,276.00)			
Total Departmental Cost Adjustments:	( 51,358.00)			( 51,358.00)
Total To Be Allocated:	2,915,935.73	89,858.76		3,005,794.49

State of Missouri  
Statewide Cost Allocation Plan  
Schedule .3 - Costs Allocated By Activity  
For Department ACCOUNTING

	Total	General & Admin	PAYROLL	ACCOUNTING	GENERAL GOV'T
Vages & Benefits					
Salaries & Wages	1,698,176.00	0.00	580,606.00	1,073,417.00	44,153.00
Other Expense & Cost					
Departmental Expenditures	262,019.00	0.00	89,584.00	165,622.00	6,813.00
Departmental Totals					
Total Expenditures	1,960,195.00	0.00	670,190.00	1,239,039.00	50,966.00
Deductions					
Total Deductions	0.00	0.00	0.00	0.00	0.00
Cost Adjustments					
Capital Outlay	( 26,082.00)	0.00	( 8,918.00)	( 16,486.00)	( 678.00)
GR Cost Reimbursement	( 25,276.00)	0.00	( 8,642.00)	( 15,977.00)	( 657.00)
Functional Cost	1,908,837.00	0.00	652,630.00	1,206,576.00	49,631.00
Allocation Step 1					
Inbound- All Others	1,007,098.73	1,007,098.73	0.00	0.00	0.00
Reallocate Admin Costs		( 1,007,098.73)	344,326.05	636,587.11	26,185.57
1st Allocation	2,915,935.73	0.00	996,956.05	1,843,163.11	75,816.57
Allocation Step 2					
Inbound- All Others	89,858.76	89,858.76	0.00	0.00	0.00
Reallocate Admin Costs		( 89,858.76)	30,722.62	56,799.72	2,336.42
2nd Allocation	89,858.76	0.00	30,722.62	56,799.72	2,336.42
Total For 18 ACCOUNTING					
Total Allocated	3,005,794.49	0.00	1,027,678.67	1,899,962.83	78,152.99

**State of Missouri**  
**Statewide Cost Allocation Plan**  
**Schedule .4 - Detail Activity Allocations**  
**For Department ACCOUNTING**

Fiscal Year 2004 SWCAP CF Revised  
 2004 Version 1.0002-1

## Activity - PAYROLL

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Total Allocation - Step1	Total Allocation - Step2	Total Allocation - Total
BOARD OF PUBLIC BUILDINGS I	1,836	0.1176	1,172.02		1,172.02		1,172.02
BOARD OF PUBLIC BUILDINGS II	385	0.0247	245.77		245.77		245.77
COMM. OF ADMIN.	993	0.0636	633.88		633.88		633.88
INFORMATION SERVICES	2,981	0.1909	1,902.94		1,902.94		1,902.94
BUDGET AND PLANNING	623	0.0399	397.70		397.70		397.70
ACCOUNTING	983	0.0565	563.67		563.67		563.67
FACILITIES MANAGEMENT	2,146	0.1374	1,369.92		1,369.92	42.43	1,412.35
DESIGN AND CONSTRUCTION	1,576	0.1009	1,006.05		1,006.05	31.16	1,037.21
PERSONNEL	1,500	0.0960	957.54		957.54	29.65	987.19
PURCHASING	1,028	0.0658	656.24		656.24	20.32	676.56
GENERAL SERVICES	1,606	0.1028	1,025.20		1,025.20	31.75	1,056.95
TREASURER	917	0.0587	585.37		585.37	18.13	603.50
SECRETARY OF STATE	4,674	0.2993	2,983.68		2,983.68	92.40	3,076.08
SECURITY	626	0.0401	399.61		399.61	12.38	411.99
REVENUE	37,666	2.4118	24,044.39		24,044.39	744.63	24,789.02
LEGISLATURE	10,572	0.6769	6,748.71		6,748.71	209.00	6,957.71
JUDICIARY	66,225	4.2404	42,275.25		42,275.25	1,309.23	43,584.48
GOVERNOR	549	0.0352	350.46		350.46	10.85	361.31
LT. GOVERNOR	134	0.0086	85.54		85.54	2.65	88.19
AUDITOR	2,564	0.1642	1,636.75		1,636.75	50.69	1,687.44
ATTORNEY GENERAL	7,249	0.4642	4,627.45		4,627.45	143.31	4,770.76
AGRICULTURE	7,246	0.4640	4,625.54		4,625.54	143.25	4,768.79
INSURANCE	3,672	0.2351	2,344.05		2,344.05	72.59	2,416.64
CONSERVATION	30,076	1.9258	19,199.25		19,199.25	594.58	19,793.83
ECONOMIC DEVELOPMENT	23,606	1.5115	15,069.08		15,069.08	466.68	15,535.76
EDUCATION	39,343	2.5192	25,114.92		25,114.92	777.79	25,892.71
HIGHER EDUCATION	1,546	0.0990	986.90		986.90	30.56	1,017.46
HEALTH	59,658	3.8199	38,083.15		38,083.15	1,179.40	39,262.55
HIGHWAYS	413,849	26.4989	264,183.79		264,183.79	8,181.54	272,365.33
LABOR	18,620	1.1923	11,886.23		11,886.23	368.11	12,254.34
MENTAL HEALTH	174,941	11.2016	111,674.97		111,674.97	3,458.48	115,133.45
NATURAL RESOURCES	87,757	5.6191	56,020.38		56,020.38	1,734.90	57,755.28



**State of Missouri**  
**Statewide Cost Allocation Plan**  
**Schedule .4 - Detail Activity Allocations**  
**For Department ACCOUNTING**

Activity - PAYROLL

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Total Allocation - Step1	Total Allocation - Step2	Total Allocation - Total
PUBLIC SAFETY	78,201	5.0073	49,920.22		49,920.22	1,545.99	51,466.21
SOCIAL SERVICES	263,639	16.8810	168,296.03		168,296.03	5,211.98	173,508.01
CORRECTIONS	211,881	13.5669	135,255.90		135,255.90	4,188.76	139,444.66
ALL OTHER	983	0.0629	627.50		627.50	19.43	646.93
SubTotal	1,561,751	100.0000	996,956.05		996,956.05	30,722.62	1,027,678.67
TOTAL	1,561,751	100.0000	996,956.05		996,956.05	30,722.62	1,027,678.67

Allocation Basis: Number of Paychecks, FY 2004

Allocation Source: SAM II HR Access Query

**State of Missouri**  
**Statewide Cost Allocation Plan**  
**Schedule .4 - Detail Activity Allocations**  
**For Department ACCOUNTING**

## Activity - ACCOUNTING

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Total Allocation - Step1	Total Allocation - Step2	Total Allocation - Total
BOARD OF PUBLIC BUILDINGS I	3,566	0.1347	2,481.99		2,481.99		2,481.99
BOARD OF PUBLIC BUILDINGS II	1,260	0.0476	876.98		876.98		876.98
COMM. OF ADMIN.	3,074	0.1161	2,139.54		2,139.54		2,139.54
INFORMATION SERVICES	17,049	0.6438	11,866.30		11,866.30		11,866.30
BUDGET AND PLANNING	284	0.0107	197.66		197.66		197.66
ACCOUNTING	964	0.0364	670.95		670.95		670.95
FACILITIES MANAGEMENT	4,910	0.1854	3,417.41		3,417.41	106.36	3,523.77
DESIGN AND CONSTRUCTION	3,683	0.1391	2,563.42		2,563.42	79.78	2,643.20
PERSONNEL	991	0.0374	689.75		689.75	21.47	711.22
PURCHASING	1,861	0.0703	1,295.28		1,295.28	40.31	1,335.59
GENERAL SERVICES	54,184	2.0461	37,712.67		37,712.67	1,173.78	38,886.45
TREASURER	20,960	0.7915	14,588.40		14,588.40	454.05	15,042.45
SECRETARY OF STATE	13,683	0.5167	9,523.51		9,523.51	296.41	9,819.92
SECURITY	413	0.0156	287.46		287.46	8.95	296.41
REVENUE	118,504	4.4749	82,480.11		82,480.11	2,567.14	85,047.25
LEGISLATURE	14,631	0.5525	10,183.35		10,183.35	316.95	10,500.30
JUDICIARY	42,086	1.5892	29,292.32		29,292.32	911.70	30,204.02
GOVERNOR	1,214	0.0458	844.96		844.96	26.30	871.26
LT. GOVERNOR	218	0.0082	151.73		151.73	4.72	156.45
AUDITOR	2,612	0.0986	1,817.99		1,817.99	56.58	1,874.57
ATTORNEY GENERAL	12,351	0.4664	8,596.44		8,596.44	267.56	8,864.00
AGRICULTURE	26,150	0.9875	18,200.70		18,200.70	566.48	18,767.18
INSURANCE	6,979	0.2635	4,857.45		4,857.45	151.19	5,008.64
CONSERVATION	119,893	4.5274	83,446.89		83,446.89	2,597.23	86,044.12
ECONOMIC DEVELOPMENT	68,201	2.5754	47,468.66		47,468.66	1,477.43	48,946.09
EDUCATION	534,250	20.1743	371,843.99		371,843.99	11,573.41	383,417.40
HIGHER EDUCATION	7,582	0.2863	5,277.16		5,277.16	164.25	5,441.41
HEALTH	193,474	7.3059	134,660.08		134,660.08	4,191.21	138,851.29
HIGHWAYS	504,710	19.0588	351,283.85		351,283.85	10,933.48	362,217.33
LABOR	62,559	2.3623	43,541.76		43,541.76	1,355.21	44,896.97
MENTAL HEALTH	129,921	4.9060	90,426.49		90,426.49	2,814.46	93,240.95
NATURAL RESOURCES	123,215	4.6528	85,759.02		85,759.02	2,669.19	88,428.21



**State of Missouri**  
**Statewide Cost Allocation Plan**  
**Schedule .4 - Detail Activity Allocations**  
**For Department ACCOUNTING**

Activity - ACCOUNTING

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Total Allocation - Step1	Total Allocation - Step2	Total Allocation - Total
PUBLIC SAFETY	108,552	4.0991	75,553.41		75,553.41	2,351.55	77,904.96
SOCIAL SERVICES	220,040	8.3091	153,150.32		153,150.32	4,766.70	157,917.02
CORRECTIONS	221,816	8.3762	154,386.44		154,386.44	4,805.18	159,191.62
ALL OTHER	2,340	0.0884	1,628.67		1,628.67	50.69	1,679.36
SubTotal	2,648,180	100.0000	1,843,163.11		1,843,163.11	56,799.72	1,899,962.83
TOTAL	2,648,180	100.0000	1,843,163.11		1,843,163.11	56,799.72	1,899,962.83

Allocation Basis: Number of PV Documents by Agency

Allocation Source: Access Query from SAM II Data Warehouse-Financial

**State of Missouri**  
**Statewide Cost Allocation Plan**  
**Schedule .4 - Detail Activity Allocations**  
**For Department ACCOUNTING**

## Activity - GENERAL GOV'T

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Total Allocation - Step1	Total Allocation - Step2	Total Allocation - Total
ALL OTHER	100	100.0000	75,816.57		75,816.57	2,336.42	78,152.99
SubTotal	100	100.0000	75,816.57		75,816.57	2,336.42	78,152.99
TOTAL	100	100.0000	75,816.57		75,816.57	2,336.42	78,152.99

Allocation Basis: Disallowed Portion

Allocation Source: Disallowed Portion

**State of Missouri**  
**Statewide Cost Allocation Plan**  
**Schedule .5 - Allocation Summary**  
**For Department ACCOUNTING**

Receiving Department	Total	PAYROLL	ACCOUNTING	GENERAL GOV'T
BOARD OF PUBLIC BUILDINGS I	3,654.01	1,172.02	2,481.99	0.00
BOARD OF PUBLIC BUILDINGS II	1,122.75	245.77	876.98	0.00
COMM. OF ADMIN.	2,773.42	633.88	2,139.54	0.00
INFORMATION SERVICES	13,769.24	1,902.94	11,866.30	0.00
BUDGET AND PLANNING	595.36	397.70	197.66	0.00
ACCOUNTING	1,234.62	563.67	670.95	0.00
FACILITIES MANAGEMENT	4,936.12	1,412.35	3,523.77	0.00
DESIGN AND CONSTRUCTION	3,680.41	1,037.21	2,643.20	0.00
PERSONNEL	1,698.41	987.19	711.22	0.00
PURCHASING	2,012.15	676.56	1,335.59	0.00
GENERAL SERVICES	39,943.40	1,056.95	38,886.45	0.00
TREASURER	15,645.95	603.50	15,042.45	0.00
SECRETARY OF STATE	12,896.00	3,076.08	9,819.92	0.00
SECURITY	708.40	411.99	296.41	0.00
REVENUE	109,836.27	24,789.02	85,047.25	0.00
LEGISLATURE	17,458.01	6,957.71	10,500.30	0.00
JUDICIARY	73,788.50	43,584.48	30,204.02	0.00
GOVERNOR	1,232.57	361.31	871.26	0.00
LT. GOVERNOR	244.64	88.19	156.45	0.00
AUDITOR	3,562.01	1,687.44	1,874.57	0.00
ATTORNEY GENERAL	13,634.76	4,770.76	8,864.00	0.00
AGRICULTURE	23,535.97	4,768.79	18,767.18	0.00
INSURANCE	7,425.28	2,416.64	5,008.64	0.00
CONSERVATION	105,837.95	19,793.83	86,044.12	0.00
ECONOMIC DEVELOPMENT	64,481.85	15,535.76	48,946.09	0.00
EDUCATION	409,310.11	25,892.71	383,417.40	0.00
HIGHER EDUCATION	6,458.87	1,017.46	5,441.41	0.00
HEALTH	178,113.84	39,262.55	138,851.29	0.00
HIGHWAYS	634,582.66	272,365.33	362,217.33	0.00
LABOR	57,151.31	12,254.34	44,896.97	0.00
MENTAL HEALTH	208,374.40	115,133.45	93,240.95	0.00
NATURAL RESOURCES	146,183.49	57,755.28	88,428.21	0.00
PUBLIC SAFETY	129,371.17	51,466.21	77,904.96	0.00
SOCIAL SERVICES	331,425.03	173,508.01	157,917.02	0.00
CORRECTIONS	298,636.28	139,444.66	159,191.62	0.00
ALL OTHER	80,479.28	646.93	1,679.36	78,152.99

All Monetary Values Are \$ Dollars

© 2005 MAXIMUS, INC.

**DRAFT**

Schedule 18.5

Page 19

**State of Missouri**  
**Statewide Cost Allocation Plan**  
**Schedule .5 - Allocation Summary**  
**For Department ACCOUNTING**

Receiving Department	Total	PAYROLL	ACCOUNTING	GENERAL GOV'T
Direct Billed	0.00	0.00	0.00	0.00
Total	3,005,794.49	1,027,678.67	1,899,962.83	78,152.99

**STATE OF MISSOURI**

**FACILITIES MANAGEMENT**

**NATURE AND EXTENT OF SERVICES**

The Division of Facilities Management is responsible for the operation and maintenance of State owned buildings excluding the eight buildings operated by the Board of Public Buildings. Costs of maintenance and operation of the following buildings are charged to various funds and have been allocated based on usable square feet of space occupied:

State Capitol	D&C Warehouse
Broadway Building	OA Garage
Supreme Court	Labor Building
Missouri Boulevard Building	Penrose Family Center
Governor Mansion	DEQ Lab
EDP/Health Laboratory	Ag Feed Seed Lab
Howerton Building	Professional Registration Building
Mental Health Building	
Jefferson Building	

**State of Missouri**  
**Statewide Cost Allocation Plan**  
**Schedule .2 - Costs To Be Allocated**  
**For Department FACILITIES MANAGEMENT**

Fiscal Year 2004 SWCAP CF Revised  
 2004 Version 1.0002-1

	1st Allocation	2nd Allocation	Sub-Total	Total
Expenditures Per Financial Statement:	7,882,661.00			7,882,661.00
BUILDING USE I	49,767.31		49,767.31	
BUILDING USE II	9,887.99		9,887.99	
BUILDING USE III	21,748.89		21,748.89	
BUILDING USE IV	1,816.91		1,816.91	
EQUIPMENT USE	73,026.00		73,026.00	
RETIREMENT/GROUP INSURANCE	733,037.93		733,037.93	
OASDHI	162,956.98		162,956.98	
BUILDING RENTAL	307,932.01		307,932.01	
UNEMPLOYMENT COMPENSATION	4,595.00		4,595.00	
BOARD OF PUBLIC BUILDINGS I	191,471.48	429.93	191,901.41	
BOARD OF PUBLIC BUILDINGS II	34,134.93	99.47	34,234.40	
COMM. OF ADMIN.	722,633.54	297,410.41	1,020,043.95	
INFORMATION SERVICES	166,221.96	11,685.15	177,907.11	
ACCOUNTING	4,787.33	148.79	4,936.12	
FACILITIES MANAGEMENT		46,240.29	46,240.29	
PURCHASING		6,199.11	6,199.11	
GENERAL SERVICES		11,321.42	11,321.42	
TREASURER		161.23	161.23	
SECURITY		15,099.82	15,099.82	
Total Allocated Additions:	2,484,018.26	388,795.62	2,872,813.88	2,872,813.88
Capital Outlay	( 236,265.00)			
Total Departmental Cost Adjustments:	( 236,265.00)			( 236,265.00)
Total To Be Allocated:	10,130,414.26	388,795.62		10,519,209.88

**State of Missouri**  
**Statewide Cost Allocation Plan**  
**Schedule .3 - Costs Allocated By Activity**  
**For Department FACILITIES MANAGEMENT**

Fiscal Year 2004 SWCAP CF Revised  
2004 Version 1.0002-1

	Total	General & Admin	FACILITIES MANAGER	PENROSE FAMILY CENTER	SECTION II
<b>Pages &amp; Benefits</b>					
Salaries & Wages	2,938,807.00	0.00	1,967,677.00	62,023.00	909,107.00
<b>Other Expense &amp; Cost</b>					
Departmental Expenditures	4,943,854.00	0.00	4,712,686.00	102,627.00	128,541.00
<b>Departmental Totals</b>					
Total Expenditures	7,882,661.00	0.00	6,680,363.00	164,650.00	1,037,648.00
<b>Deductions</b>					
Total Deductions	0.00	0.00	0.00	0.00	0.00
<b>Cost Adjustments</b>					
Capital Outlay	( 236,265.00)	0.00	( 220,023.00)	( 3,942.00)	( 12,300.00)
<b>Functional Cost</b>					
Functional Cost	7,646,396.00	0.00	6,460,340.00	160,708.00	1,025,348.00
<b>Allocation Step 1</b>					
Inbound- All Others	2,484,018.26	2,484,018.26	0.00	0.00	0.00
Reallocate Admin Costs		( 2,484,018.26)	2,098,714.74	52,206.61	333,096.91
1st Allocation	10,130,414.26	0.00	8,559,054.74	212,914.61	1,358,444.91
<b>Allocation Step 2</b>					
Inbound- All Others	388,795.62	388,795.62	0.00	0.00	0.00
Reallocate Admin Costs		( 388,795.62)	328,488.36	8,171.32	52,135.94
2nd Allocation	388,795.62	0.00	328,488.36	8,171.32	52,135.94
<b>Total For 19 FACILITIES</b>					
Total Allocated	10,519,209.88	0.00	8,887,543.10	221,085.93	1,410,580.85

**State of Missouri**  
**Statewide Cost Allocation Plan**  
**Schedule .4 - Detail Activity Allocations**  
**For Department FACILITIES MANAGEMENT**

## Activity - FACILITIES MANAGER

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Total Allocation - Step1	Total Allocation - Step2	Total Allocation - Total
COMM. OF ADMIN.	3,316	0.3632	31,083.06		31,083.06		31,083.06
INFORMATION SERVICES	3,633	0.3979	34,054.60		34,054.60		34,054.60
BUDGET AND PLANNING	7,110	0.7787	66,646.79		66,646.79		66,646.79
FACILITIES MANAGEMENT	4,933	0.5403	46,240.29		46,240.29		46,240.29
DESIGN AND CONSTRUCTION	2,607	0.2855	24,437.13		24,437.13	957.80	25,394.93
GENERAL SERVICES	12,730	1.3942	119,326.83		119,326.83	4,676.93	124,003.76
TREASURER	1,781	0.1951	16,694.52		16,694.52	654.33	17,348.85
SECRETARY OF STATE	1,556	0.1704	14,585.40		14,585.40	571.67	15,157.07
SECURITY	214	0.0234	2,005.99		2,005.99	78.62	2,084.61
REVENUE	494	0.0541	4,630.62		4,630.62	181.49	4,812.11
LEGISLATURE	176,419	19.3207	1,653,694.28		1,653,694.28	64,815.33	1,718,509.61
JUDICIARY	35,411	3.8781	331,931.18		331,931.18	13,009.80	344,940.98
GOVERNOR	31,054	3.4010	291,090.03		291,090.03	11,409.06	302,499.09
LT. GOVERNOR	2,720	0.2979	25,496.40		25,496.40	999.31	26,495.71
AUDITOR	1,760	0.1928	16,497.66		16,497.66	646.61	17,144.27
ATTORNEY GENERAL	62,115	6.8027	582,245.79		582,245.79	22,820.70	605,066.49
AGRICULTURE	67,615	7.4050	633,801.00		633,801.00	24,841.37	658,642.37
ECONOMIC DEVELOPMENT	26,814	2.9366	251,345.72		251,345.72	9,851.31	261,197.03
EDUCATION	89,984	9.8548	843,480.64		843,480.64	33,059.61	876,540.25
HEALTH	35,628	3.9019	333,965.24		333,965.24	13,089.53	347,054.77
LABOR	26,064	2.8545	244,315.39		244,315.39	9,575.76	253,891.15
MENTAL HEALTH	56,571	6.1955	530,278.12		530,278.12	20,783.86	551,061.98
NATURAL RESOURCES	122,207	13.3838	1,145,528.57		1,145,528.57	44,898.16	1,190,426.73
PUBLIC SAFETY	374	0.0410	3,505.79		3,505.79	137.41	3,643.20
SOCIAL SERVICES	136,511	14.9504	1,279,609.58		1,279,609.58	50,153.37	1,329,762.95
ALL OTHER	3,474	0.3805	32,564.12		32,564.12	1,276.33	33,840.45
SubTotal	913,095	100.0000	8,559,054.74		8,559,054.74	328,488.36	8,887,543.10
TOTAL	913,095	100.0000	8,559,054.74		8,559,054.74	328,488.36	8,887,543.10

Allocation Basis: Square Footage of Buildings Served

Allocation Source: Facilities Management Records



All Monetary Values Are \$ Dollars  
 © 2005 MAXIMUS, INC.

DRAFT

Schedule 19.4.1

Page 5



**State of Missouri**  
**Statewide Cost Allocation Plan**  
**Schedule .4 - Detail Activity Allocations**  
**For Department FACILITIES MANAGEMENT**

## Activity - PENROSE FAMILY CENTER

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Total Allocation - Step1	Total Allocation - Step2	Total Allocation - Total
SOCIAL SERVICES	151,451	100.0000	212,914.61		212,914.61	8,171.32	221,085.93
SubTotal	151,451	100.0000	212,914.61		212,914.61	8,171.32	221,085.93
TOTAL	151,451	100.0000	212,914.61		212,914.61	8,171.32	221,085.93

Allocation Basis: Square Footage of Building

Allocation Source: Department of Social Services Records

**State of Missouri**  
**Statewide Cost Allocation Plan**  
**Schedule .4 - Detail Activity Allocations**  
**For Department FACILITIES MANAGEMENT**

## Activity - SECTION II

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Total Allocation - Step1	Total Allocation - Step2	Total Allocation - Total
ALL OTHER	100	100.0000	1,358,444.91		1,358,444.91	52,135.94	1,410,580.85
SubTotal	100	100.0000	1,358,444.91		1,358,444.91	52,135.94	1,410,580.85
TOTAL	100	100.0000	1,358,444.91		1,358,444.91	52,135.94	1,410,580.85

Allocation Basis: Disallowed Portion

Allocation Source: Disallowed Portion

**State of Missouri**  
**Statewide Cost Allocation Plan**  
**Schedule .5 - Allocation Summary**  
**For Department FACILITIES MANAGEMENT**

Receiving Department	Total	FACILITIES MANAGER	PENROSE FAMILY	SECTION II
COMM. OF ADMIN.	31,083.06	31,083.06	0.00	0.00
INFORMATION SERVICES	34,054.60	34,054.60	0.00	0.00
BUDGET AND PLANNING	66,646.79	66,646.79	0.00	0.00
FACILITIES MANAGEMENT	46,240.29	46,240.29	0.00	0.00
DESIGN AND CONSTRUCTION	25,394.93	25,394.93	0.00	0.00
GENERAL SERVICES	124,003.76	124,003.76	0.00	0.00
TREASURER	17,348.85	17,348.85	0.00	0.00
SECRETARY OF STATE	15,157.07	15,157.07	0.00	0.00
SECURITY	2,084.61	2,084.61	0.00	0.00
REVENUE	4,812.11	4,812.11	0.00	0.00
LEGISLATURE	1,718,509.61	1,718,509.61	0.00	0.00
JUDICIARY	344,940.98	344,940.98	0.00	0.00
GOVERNOR	302,499.09	302,499.09	0.00	0.00
LT. GOVERNOR	26,495.71	26,495.71	0.00	0.00
AUDITOR	17,144.27	17,144.27	0.00	0.00
ATTORNEY GENERAL	605,066.49	605,066.49	0.00	0.00
AGRICULTURE	658,642.37	658,642.37	0.00	0.00
ECONOMIC DEVELOPMENT	261,197.03	261,197.03	0.00	0.00
EDUCATION	876,540.25	876,540.25	0.00	0.00
HEALTH	347,054.77	347,054.77	0.00	0.00
LABOR	253,891.15	253,891.15	0.00	0.00
MENTAL HEALTH	551,061.98	551,061.98	0.00	0.00
NATURAL RESOURCES	1,190,426.73	1,190,426.73	0.00	0.00
PUBLIC SAFETY	3,643.20	3,643.20	0.00	0.00
SOCIAL SERVICES	1,550,848.88	1,329,762.95	221,085.93	0.00
ALL OTHER	1,444,421.30	33,840.45	0.00	1,410,580.85
Direct Billed	0.00	0.00	0.00	0.00
<b>Total</b>	<b>10,519,209.88</b>	<b>8,887,543.10</b>	<b>221,085.93</b>	<b>1,410,580.85</b>

**STATE OF MISSOURI**  
**DESIGN AND CONSTRUCTION**  
**NATURE AND EXTENT OF SERVICES**

The Division of Design and Construction is responsible for the Design and Construction function and Capital Improvements.

Section II and Other Costs are disallowed and have been allocated to "All Other".

**State of Missouri**  
**Statewide Cost Allocation Plan**  
**Schedule .2 - Costs To Be Allocated**  
**For Department DESIGN AND CONSTRUCTION**

	1st Allocation	2nd Allocation	Sub-Total	Total
Expenditures Per Financial Statement:	113,622,057.00			113,622,057.00
BUILDING USE I	74,728.88		74,728.88	
BUILDING USE IV	1,727.09		1,727.09	
EQUIPMENT USE	29,303.05		29,303.05	
RETIREMENT/GROUP INSURANCE	379,000.12		379,000.12	
OASDHI	88,914.02		88,914.02	
BOARD OF PUBLIC BUILDINGS I	147,822.39	331.91	148,154.30	
COMM. OF ADMIN.	260,849.85	107,356.57	368,206.42	
INFORMATION SERVICES	71,228.71	3,323.09	74,551.80	
ACCOUNTING	3,569.47	110.94	3,680.41	
FACILITIES MANAGEMENT	24,437.13	957.80	25,394.93	
PURCHASING		545.61	545.61	
GENERAL SERVICES		18,081.93	18,081.93	
TREASURER		120.16	120.16	
SECURITY		18,294.02	18,294.02	
Total Allocated Additions:	1,081,580.71	149,122.03	1,230,702.74	1,230,702.74
Capital Outlay	( 106,213,267.00)			
GR Cost Reimbursement	( 15,549.00)			
Total Departmental Cost Adjustments:	( 106,228,816.00)			( 106,228,816.00)
Total To Be Allocated:	8,474,821.71	149,122.03		8,623,943.74

**State of Missouri**  
**Statewide Cost Allocation Plan**  
**Schedule .3 - Costs Allocated By Activity**  
**For Department DESIGN AND CONSTRUCTION**

	Total	General & Admin	SECTION II	OTHER
Wages & Benefits				
Salaries & Wages	3,816,088.00	0.00	2,401,694.00	1,414,374.00
Other Expense & Cost				
Departmental Expenditures	109,805,989.00	0.00	5,349,739.00	104,456,250.00
Departmental Totals				
Total Expenditures	113,622,057.00	0.00	7,751,433.00	105,870,624.00
Deductions				
Total Deductions	0.00	0.00	0.00	0.00
Cost Adjustments				
Capital Outlay	( 106,213,267.00)	0.00	( 5,007,987.00)	( 101,205,280.00)
GR Cost Reimbursement	( 15,549.00)	0.00	( 9,786.00)	( 5,763.00)
Functional Cost	7,393,241.00	0.00	2,733,660.00	4,659,581.00
Allocation Step 1				
Inbound- All Others	1,081,580.71	1,081,580.71	0.00	0.00
Reallocate Admin Costs		( 1,081,580.71)	399,915.55	681,665.16
1st Allocation	8,474,821.71	0.00	3,133,575.55	5,341,246.16
Allocation Step 2				
Inbound- All Others	149,122.03	149,122.03	0.00	0.00
Reallocate Admin Costs		( 149,122.03)	55,138.02	93,984.01
2nd Allocation	149,122.03	0.00	55,138.02	93,984.01
Total For 20 DESIGN AND				
Total Allocated	8,623,943.74	0.00	3,188,713.57	5,435,230.17

**State of Missouri**  
**Statewide Cost Allocation Plan**  
**Schedule .4 - Detail Activity Allocations**  
**For Department DESIGN AND CONSTRUCTION**

Fiscal Year 2004 SWCAP CF Revised  
 2004 Version 1.0002-1

## Activity - SECTION II

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Total Allocation - Step1	Total Allocation - Step2	Total Allocation - Total
ALL OTHER	100	100.0000	3,133,575.55		3,133,575.55	55,138.02	3,188,713.57
SubTotal	100	100.0000	3,133,575.55		3,133,575.55	55,138.02	3,188,713.57
TOTAL	100	100.0000	3,133,575.55		3,133,575.55	55,138.02	3,188,713.57

Allocation Basis: Disallowed Portion

Allocation Source: Disallowed Portion



All Monetary Values Are \$ Dollars  
 © 2005 MAXIMUS INC.

DRAFT

Schedule 20.4.1

Page 77

State of Missouri  
Statewide Cost Allocation Plan  
Schedule .4 - Detail Activity Allocations  
For Department DESIGN AND CONSTRUCTION

Activity - OTHER

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Total Allocation - Step1	Total Allocation - Step2	Total Allocation - Total
ALL OTHER	100	100.0000	5,341,246.16		5,341,246.16	93,984.01	5,435,230.17
SubTotal	100	100.0000	5,341,246.16		5,341,246.16	93,984.01	5,435,230.17
TOTAL	100	100.0000	5,341,246.16		5,341,246.16	93,984.01	5,435,230.17

Allocation Basis: Disallowed Portion

Allocation Source: Disallowed Portion



**State of Missouri**  
**Statewide Cost Allocation Plan**  
**Schedule .5 - Allocation Summary**  
**For Department DESIGN AND CONSTRUCTION**

Fiscal Year 2004 SWCAP    Revised  
2004                      Version 1.0002-1

Receiving Department	Total	SECTION II	OTHER
ALL OTHER	8,623,943.74	3,188,713.57	5,435,230.17
Direct Billed	0.00	0.00	0.00
Total	<u>8,623,943.74</u>	<u>3,188,713.57</u>	<u>5,435,230.17</u>

STATE OF MISSOURI

PERSONNEL

NATURE AND EXTENT OF SERVICES

The Division of Personnel is responsible for recruitment, training, position classification, setting of compensation, and related activities with classified positions. Costs have been allocated based on the number of classified positions in each department.

Section II costs are disallowable and have been allocated to "All Other".

**State of Missouri**  
**Statewide Cost Allocation Plan**  
**Schedule .2 - Costs To Be Allocated**  
**For Department PERSONNEL**

	1st Allocation	2nd Allocation	Sub-Total	Total
Expenditures Per Financial Statement:	2,860,616.00			2,860,616.00
BUILDING USE I	70,401.62		70,401.62	
EQUIPMENT USE	28,087.45		28,087.45	
RETIREMENT/GROUP INSURANCE	673,075.92		673,075.92	
OASDHI	174,719.01		174,719.01	
UNEMPLOYMENT COMPENSATION	4,809.00		4,809.00	
BOARD OF PUBLIC BUILDINGS I	140,193.86	314.79	140,508.65	
COMM. OF ADMIN.	248,270.80	102,179.48	350,450.28	
INFORMATION SERVICES	489,489.21	48,702.99	538,192.20	
ACCOUNTING	1,647.29	51.12	1,698.41	
PURCHASING		277.45	277.45	
GENERAL SERVICES		24,155.45	24,155.45	
TREASURER		56.92	56.92	
SECURITY		17,713.25	17,713.25	
Total Allocated Additions:	1,830,694.16	193,451.45	2,024,145.61	2,024,145.61
Capital Outlay	( 75,927.00)			
GR Cost Reimbursement	( 31,848.00)			
Total Departmental Cost Adjustments:	( 107,775.00)			( 107,775.00)
Total To Be Allocated:	4,583,535.16	193,451.45		4,776,986.61

**State of Missouri**  
**Statewide Cost Allocation Plan**  
**Schedule .3 - Costs Allocated By Activity**  
**For Department PERSONNEL**

	Total	General & Admin	PERSONNEL SERVICE	SECTION II
<b>Wages &amp; Benefits</b>				
Salaries & Wages	2,444,799.00	0.00	2,405,976.00	38,823.00
Other Expense & Cost				
Departmental Expenditures	415,817.00	0.00	363,083.00	52,734.00
<b>Departmental Totals</b>				
Total Expenditures	2,860,616.00	0.00	2,769,059.00	91,557.00
<b>Deductions</b>				
Total Deductions	0.00	0.00	0.00	0.00
<b>Cost Adjustments</b>				
Capital Outlay	( 75,927.00)	0.00	( 73,940.00)	( 1,987.00)
GR Cost Reimbursement	( 31,848.00)	0.00	( 31,342.00)	( 506.00)
<b>Functional Cost</b>				
Functional Cost	2,752,841.00	0.00	2,663,777.00	89,064.00
<b>Allocation Step 1</b>				
Inbound- All Others	1,830,694.16	1,830,694.16	0.00	0.00
Reallocate Admin Costs		( 1,830,694.16)	1,771,465.71	59,228.45
1st Allocation	4,583,535.16	0.00	4,435,242.71	148,292.45
<b>Allocation Step 2</b>				
Inbound- All Others	193,451.45	193,451.45	0.00	0.00
Reallocate Admin Costs		( 193,451.45)	187,192.72	6,258.73
2nd Allocation	193,451.45	0.00	187,192.72	6,258.73
<b>Total For 21 PERSONNEL</b>				
Total Allocated	4,776,986.61	0.00	4,622,435.43	154,551.18

**State of Missouri**  
**Statewide Cost Allocation Plan**  
**Schedule .4 - Detail Activity Allocations**  
**For Department PERSONNEL**

Fiscal Year 2004 SWCAP CF Revised  
2004 Version 1.0002-1

Activity - PERSONNEL SERVICE

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Total Allocation - Step1	Total Allocation - Step2	Total Allocation - Total
COMM. OF ADMIN.	784	2.0169	89,453.35		89,453.35		89,453.35
SECURITY	8	0.0232	1,026.89		1,026.89	44.23	1,071.12
REVENUE	1,899	4.8853	216,673.32		216,673.32	9,333.10	226,006.42
AGRICULTURE	298	0.7692	34,115.49		34,115.49	1,469.51	35,585.00
INSURANCE	122	0.3139	13,920.05		13,920.05	599.60	14,519.65
ECONOMIC DEVELOPMENT	1,230	3.1642	140,341.32		140,341.32	6,045.13	146,386.45
HEALTH	1,852	4.7644	211,310.71		211,310.71	9,102.10	220,412.81
LABOR	932	2.3976	106,339.96		106,339.96	4,580.54	110,920.50
MENTAL HEALTH	8,544	21.9798	974,858.85		974,858.85	41,991.56	1,016,850.41
NATURAL RESOURCES	1,682	4.3270	191,913.93		191,913.93	8,266.60	200,180.53
PUBLIC SAFETY	1,948	5.0113	222,264.16		222,264.16	9,573.92	231,838.08
SOCIAL SERVICES	8,305	21.3650	947,589.29		947,589.29	40,816.94	988,406.23
CORRECTIONS	11,266	28.9822	1,285,435.39		1,285,435.39	55,369.49	1,340,804.88
SubTotal	38,872	100.0000	4,435,242.71		4,435,242.71	187,192.72	4,622,435.43
TOTAL	38,872	100.0000	4,435,242.71		4,435,242.71	187,192.72	4,622,435.43

Allocation Basis: Average Number of Merit & UCP Employees, FY 2004

Allocation Source: SAM II HR (Merit & UCP) Reports

**State of Missouri**  
**Statewide Cost Allocation Plan**  
**Schedule .4 - Detail Activity Allocations**  
**For Department PERSONNEL**

Activity - SECTION II

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Total Allocation - Step1	Total Allocation - Step2	Total Allocation - Total
ALL OTHER	100	100.0000	148,292.45		148,292.45	6,258.73	154,551.18
SubTotal	100	100.0000	148,292.45		148,292.45	6,258.73	154,551.18
TOTAL	100	100.0000	148,292.45		148,292.45	6,258.73	154,551.18

Allocation Basis: Disallowed Portion

Allocation Source: Disallowed Portion

**State of Missouri**  
**Statewide Cost Allocation Plan**  
**Schedule .5 - Allocation Summary**  
**For Department PERSONNEL**

Receiving Department	Total	PERSONNEL SERVICE	SECTION II
COMM. OF ADMIN.	89,453.35	89,453.35	0.00
SECURITY	1,071.12	1,071.12	0.00
REVENUE	226,006.42	226,006.42	0.00
AGRICULTURE	35,585.00	35,585.00	0.00
INSURANCE	14,519.65	14,519.65	0.00
ECONOMIC DEVELOPMENT	146,386.45	146,386.45	0.00
HEALTH	220,412.81	220,412.81	0.00
LABOR	110,920.50	110,920.50	0.00
MENTAL HEALTH	1,016,850.41	1,016,850.41	0.00
NATURAL RESOURCES	200,180.53	200,180.53	0.00
PUBLIC SAFETY	231,838.08	231,838.08	0.00
SOCIAL SERVICES	988,406.23	988,406.23	0.00
CORRECTIONS	1,340,804.88	1,340,804.88	0.00
ALL OTHER	154,551.18	0.00	154,551.18
Direct Billed	0.00	0.00	0.00
<b>Total</b>	<b>4,776,986.61</b>	<b>4,622,435.43</b>	<b>154,551.18</b>

**STATE OF MISSOURI**

**PURCHASING**

**NATURE AND EXTENT OF SERVICES**

The Division of Purchasing is responsible for procurement of all supplies, materials, equipment and contractual services required by the various State departments and agencies. Operating costs are not directly billed, and have been allocated to each State department based on the payments against contract releases during FY 2004.

Costs of Surplus Property have been allocated to "All Other".



**State of Missouri**  
**Statewide Cost Allocation Plan**  
**Schedule .2 - Costs To Be Allocated**  
**For Department PURCHASING**

Fiscal Year 2004 SWCAP CF Revised  
 2004 Version 1.0002-1

	1st Allocation	2nd Allocation	Sub-Total	Total
Expenditures Per Financial Statement:	5,149,500.00			5,149,500.00
BUILDING USE I	43,228.69		43,228.69	
EQUIPMENT USE	80,025.21		80,025.21	
RETIREMENT/GROUP INSURANCE	547,816.06		547,816.06	
OASDHI	150,414.00		150,414.00	
BOARD OF PUBLIC BUILDINGS I	86,083.19	193.29	86,276.48	
COMM. OF ADMIN.	170,148.26	70,027.00	240,175.26	
INFORMATION SERVICES	102,087.02	8,399.89	110,486.91	
ACCOUNTING	1,951.52	60.63	2,012.15	
PURCHASING		632.14	632.14	
GENERAL SERVICES		10,863.02	10,863.02	
TREASURER		66.01	66.01	
SECURITY		10,453.72	10,453.72	
Total Allocated Additions:	1,181,753.95	100,695.70	1,282,449.65	1,282,449.65
Capital Outlay	( 60,108.00)			
Refunds	( 662,964.00)			
GR Cost Reimbursement	( 15,879.00)			
Total Departmental Cost Adjustments:	( 738,951.00)			( 738,951.00)
Total To Be Allocated:	5,592,302.95	100,695.70		5,692,998.65

**State of Missouri**  
**Statewide Cost Allocation Plan**  
**Schedule .3 - Costs Allocated By Activity**  
**For Department PURCHASING**

	Total	General & Admin	OPERATING	SURPLUS PROPERTY
Pages & Benefits				
Salaries & Wages	1,982,699.00	0.00	1,411,761.00	570,938.00
Other Expense & Cost				
Departmental Expenditures	3,166,801.00	0.00	790,411.00	2,376,390.00
Departmental Totals				
Total Expenditures	5,149,500.00	0.00	2,202,172.00	2,947,328.00
Deductions				
Total Deductions	0.00	0.00	0.00	0.00
Cost Adjustments				
Capital Outlay	( 60,108.00)	0.00	( 15,894.00)	( 44,214.00)
Refunds	( 662,964.00)	0.00	( 656,000.00)	( 6,964.00)
GR Cost Reimbursement	( 15,879.00)	0.00	( 11,306.00)	( 4,573.00)
Functional Cost	4,410,549.00	0.00	1,518,972.00	2,891,577.00
Allocation Step 1				
Inbound- All Others	1,181,753.95	1,181,753.95	0.00	0.00
Reallocate Admin Costs		( 1,181,753.95)	406,990.15	774,763.80
1st Allocation	5,592,302.95	0.00	1,925,962.15	3,666,340.80
Allocation Step 2				
Inbound- All Others	100,695.70	100,695.70	0.00	0.00
Reallocate Admin Costs		( 100,695.70)	34,679.10	66,016.60
2nd Allocation	100,695.70	0.00	34,679.10	66,016.60
Total For 22 PURCHASING				
Total Allocated	5,692,998.65	0.00	1,960,641.25	3,732,357.40

**State of Missouri**  
**Statewide Cost Allocation Plan**  
**Schedule .4 - Detail Activity Allocations**  
**For Department PURCHASING**

## Activity - OPERATING

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Total Allocation - Step1	Total Allocation - Step2	Total Allocation - Total
BOARD OF PUBLIC BUILDINGS I	2,383,849	0.3853	7,421.08		7,421.08		7,421.08
BOARD OF PUBLIC BUILDINGS II	495,144	0.0800	1,541.42		1,541.42		1,541.42
COMM. OF ADMIN.	1,058,632	0.1711	3,295.59		3,295.59		3,295.59
INFORMATION SERVICES	19,903,541	3.2171	61,961.01		61,961.01		61,961.01
BUDGET AND PLANNING	19,935	0.0032	62.05		62.05		62.05
ACCOUNTING	368,263	0.0595	1,146.43		1,146.43		1,146.43
FACILITIES MANAGEMENT	1,991,319	0.3219	6,199.11		6,199.11		6,199.11
DESIGN AND CONSTRUCTION	175,265	0.0283	545.61		545.61		545.61
PERSONNEL	89,126	0.0144	277.45		277.45		277.45
PURCHASING	203,061	0.0328	632.14		632.14		632.14
GENERAL SERVICES	4,183,956	0.6763	13,024.94		13,024.94	245.10	13,270.04
TREASURER	1,196,614	0.1934	3,725.14		3,725.14	70.10	3,795.24
SECRETARY OF STATE	4,253,812	0.6876	13,242.40		13,242.40	249.19	13,491.59
SECURITY	165,144	0.0267	514.10		514.10	9.67	523.77
REVENUE	23,195,246	3.7492	72,208.31		72,208.31	1,358.81	73,567.12
GOVERNOR	23,512	0.0038	73.19		73.19	1.38	74.57
LT. GOVERNOR	646	0.0001	2.00		2.00	0.04	2.04
AUDITOR	195,240	0.0316	607.80		607.80	11.44	619.24
ATTORNEY GENERAL	1,125,229	0.1819	3,502.90		3,502.90	65.92	3,568.82
AGRICULTURE	2,376,299	0.3841	7,397.58		7,397.58	139.21	7,536.79
INSURANCE	1,009,005	0.1631	3,141.09		3,141.09	59.11	3,200.20
CONSERVATION	16,945,892	2.7391	52,753.66		52,753.66	992.71	53,746.37
ECONOMIC DEVELOPMENT	19,385,086	3.1333	60,347.04		60,347.04	1,135.60	61,482.64
EDUCATION	94,339,189	15.2487	293,684.02		293,684.02	5,526.51	299,210.53
HIGHER EDUCATION	10,740,362	1.7360	33,435.43		33,435.43	629.18	34,064.61
HEALTH	61,445,842	9.9319	191,284.89		191,284.89	3,599.58	194,884.47
LABOR	4,051,194	0.6548	12,611.62		12,611.62	237.32	12,848.94
MENTAL HEALTH	61,099,448	9.8759	190,206.54		190,206.54	3,579.28	193,785.82
NATURAL RESOURCES	12,224,480	1.9759	38,055.61		38,055.61	716.13	38,771.74
PUBLIC SAFETY	34,971,827	5.6527	108,869.56		108,869.56	2,048.69	110,918.25
SOCIAL SERVICES	96,076,048	15.5294	299,090.96		299,090.96	5,628.26	304,719.22
CORRECTIONS	142,978,544	23.1109	445,101.48		445,101.48	8,375.87	453,477.35



All Monetary Values Are \$ Dollars

© 2005 MAXIMUS, INC.

**DRAFT**

Schedule 22.4.1

Page 1

State of Missouri  
Statewide Cost Allocation Plan  
Schedule .4 - Detail Activity Allocations  
For Department PURCHASING

Activity - OPERATING

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Total Allocation - Step1	Total Allocation - Step2	Total Allocation - Total
SubTotal	618,670,750	100.0000	1,925,962.15		1,925,962.15	34,679.10	1,960,641.25
TOTAL	618,670,750	100.0000	1,925,962.15		1,925,962.15	34,679.10	1,960,641.25

Allocation Basis: Payments Against Contract Releases  
Allocation Source: Microsof Access Query from SAM II Data Warehouse

**State of Missouri**  
**Statewide Cost Allocation Plan**  
**Schedule .4 - Detail Activity Allocations**  
**For Department PURCHASING**

Fiscal Year 2004 SWCAP CF Revised  
 2004 Version 1.0002-1

## Activity - SURPLUS PROPERTY

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Total Allocation - Step1	Total Allocation - Step2	Total Allocation - Total
ALL OTHER	100	100.0000	3,666,340.80		3,666,340.80	66,016.60	3,732,357.40
SubTotal	100	100.0000	3,666,340.80		3,666,340.80	66,016.60	3,732,357.40
TOTAL	100	100.0000	3,666,340.80		3,666,340.80	66,016.60	3,732,357.40

Allocation Basis: Disallowed Portion

Allocation Source: Disallowed Portion

**State of Missouri**  
**Statewide Cost Allocation Plan**  
**Schedule .5 - Allocation Summary**  
**For Department PURCHASING**

Receiving Department	Total	OPERATING	SURPLUS PROPERTY
BOARD OF PUBLIC BUILDINGS I	7,421.08	7,421.08	0.00
BOARD OF PUBLIC BUILDINGS II	1,541.42	1,541.42	0.00
COMM. OF ADMIN.	3,295.59	3,295.59	0.00
INFORMATION SERVICES	61,961.01	61,961.01	0.00
BUDGET AND PLANNING	62.05	62.05	0.00
ACCOUNTING	1,146.43	1,146.43	0.00
FACILITIES MANAGEMENT	6,199.11	6,199.11	0.00
DESIGN AND CONSTRUCTION	545.61	545.61	0.00
PERSONNEL	277.45	277.45	0.00
PURCHASING	632.14	632.14	0.00
GENERAL SERVICES	13,270.04	13,270.04	0.00
TREASURER	3,795.24	3,795.24	0.00
SECRETARY OF STATE	13,491.59	13,491.59	0.00
SECURITY	523.77	523.77	0.00
REVENUE	73,567.12	73,567.12	0.00
GOVERNOR	74.57	74.57	0.00
LT. GOVERNOR	2.04	2.04	0.00
AUDITOR	619.24	619.24	0.00
ATTORNEY GENERAL	3,568.82	3,568.82	0.00
AGRICULTURE	7,536.79	7,536.79	0.00
INSURANCE	3,200.20	3,200.20	0.00
CONSERVATION	53,746.37	53,746.37	0.00
ECONOMIC DEVELOPMENT	61,482.64	61,482.64	0.00
EDUCATION	299,210.53	299,210.53	0.00
HIGHER EDUCATION	34,064.61	34,064.61	0.00
HEALTH	194,884.47	194,884.47	0.00
LABOR	12,848.94	12,848.94	0.00
MENTAL HEALTH	193,785.82	193,785.82	0.00
NATURAL RESOURCES	38,771.74	38,771.74	0.00
PUBLIC SAFETY	110,918.25	110,918.25	0.00
SOCIAL SERVICES	304,719.22	304,719.22	0.00
CORRECTIONS	453,477.35	453,477.35	0.00
ALL OTHER	3,732,357.40	0.00	3,732,357.40

**State of Missouri**  
**Statewide Cost Allocation Plan**  
**Schedule .5 - Allocation Summary**  
**For Department PURCHASING**

Fiscal Year 2004 SWCAP CF Revised  
2004 Version 1.0002-1

Receiving Department	Total	OPERATING	SURPLUS PROPERTY
Direct Billed	0.00	0.00	0.00
Total	5,692,998.65	1,960,641.25	3,732,357.40

STATE OF MISSOURI

GENERAL SERVICES

NATURE AND EXTENT OF SERVICES

The Division of General Services is responsible for providing a variety of central services and administrative department support activities. Costs have been functionalized and allocated as follows:

Risk Management. Administers the State's insurance and self insurance programs. Costs are allocated based on the number of employees in each State department and agency.

Mail Services. Provide pick up, delivery and processing of mail to State departments and agencies. Costs are allocated based on the number of mail stops and cost of postage for each department and agency.

Section II. Section II costs are disallowed and have been allocated to "All Other".

Other Cost. The remaining cost of the Division of General Services are included as Other. These costs are allocated to "All Other".



**State of Missouri**  
**Statewide Cost Allocation Plan**  
**Schedule .2 - Costs To Be Allocated**  
**For Department GENERAL SERVICES**

Fiscal Year 2004 SWCAP CF Revised  
 2004 Version 1.0002-1

	1st Allocation	2nd Allocation	Sub-Total	Total
Expenditures Per Financial Statement:	33,234,620.00			33,234,620.00
BUILDING USE I	42,470.61		42,470.61	
BUILDING USE II	2,105.27		2,105.27	
EQUIPMENT USE	241,850.51		241,850.51	
RETIREMENT/GROUP INSURANCE	346,191.91		346,191.91	
OASDHI	76,553.03		76,553.03	
BUILDING RENTAL	91,399.01		91,399.01	
UNEMPLOYMENT COMPENSATION	6,485.00		6,485.00	
INSURANCE	97,440.00		97,440.00	
BOARD OF PUBLIC BUILDINGS I	84,573.59	189.90	84,763.49	
COMM. OF ADMIN.	265,815.26	109,400.16	375,215.42	
INFORMATION SERVICES	314,808.10	23,994.75	338,802.85	
ACCOUNTING	38,737.87	1,205.53	39,943.40	
FACILITIES MANAGEMENT	119,326.83	4,676.93	124,003.76	
PURCHASING	13,024.94	245.10	13,270.04	
GENERAL SERVICES		36,897.09	36,897.09	
TREASURER		1,274.76	1,274.76	
SECURITY		10,163.35	10,163.35	
Total Allocated Additions:	1,740,781.93	188,047.57	1,928,829.50	1,928,829.50
Capital Outlay - Departmental	( 131,708.00)			
Capital Outlay - G & A	( 13,784.00)			
Unallowable Risk Management	( 25,013,784.00)			
GR Cost Reimbursement	( 13,138.00)			
Total Departmental Cost Adjustments:	( 25,172,414.00)			( 25,172,414.00)
Total To Be Allocated:	9,802,987.93	188,047.57		9,991,035.50

**State of Missouri**  
**Statewide Cost Allocation Plan**  
**Schedule .3 - Costs Allocated By Activity**  
**For Department GENERAL SERVICES**

	Total	General & Admin	RISK MANAGEMENT	MAIL SERVICES	SECTION II
ages & Benefits					
Salaries & Wages	2,522,356.00	0.00	501,251.00	157,082.00	1,688,966.00
Other Expense & Cost					
Departmental Expenditures	30,426,122.00	0.00	25,082,911.00	15,252.00	4,964,792.00
General and Administrative	286,142.00	0.00	56,863.00	17,820.00	191,600.00
Departmental Totals					
Total Expenditures	33,234,620.00	0.00	25,641,025.00	190,154.00	6,845,358.00
Deductions					
Total Deductions	0.00	0.00	0.00	0.00	0.00
Cost Adjustments					
Capital Outlay - Departmental	( 131,708.00)	0.00	0.00	0.00	( 104,215.00)
Capital Outlay - G & A	( 13,784.00)	0.00	( 2,739.00)	( 858.00)	( 9,230.00)
Unallowable Risk Management	( 25,013,784.00)	0.00	( 25,013,784.00)	0.00	0.00
GR Cost Reimbursement	( 13,138.00)	0.00	( 2,611.00)	( 818.00)	( 8,797.00)
Functional Cost	8,062,206.00	0.00	621,891.00	188,478.00	6,723,116.00
Allocation Step 1					
Inbound- All Others	1,740,781.93	1,740,781.93	0.00	0.00	0.00
Reallocate Admin Costs		( 1,740,781.93)	134,278.70	40,696.00	1,451,646.75
1st Allocation	9,802,987.93	0.00	756,169.70	229,174.00	8,174,762.75
Allocation Step 2					
Inbound- All Others	188,047.57	188,047.57	0.00	0.00	0.00
Reallocate Admin Costs		( 188,047.57)	14,505.43	4,396.18	156,813.80
2nd Allocation	188,047.57	0.00	14,505.43	4,396.18	156,813.80
Total For 23 GENERAL SERVICES					
Total Allocated	9,991,035.50	0.00	770,675.13	233,570.18	8,331,576.55

State of Missouri  
Statewide Cost Allocation Plan  
Schedule .3 - Costs Allocated By Activity  
For Department GENERAL SERVICES

OTHER	
<hr/>	
Wages & Benefits	
Salaries & Wages	175,057.00
Other Expense & Cost	
Departmental Expenditures	363,167.00
General and Administrative	19,859.00
Departmental Totals	
Total Expenditures	558,083.00
Deductions	
Total Deductions	0.00
Cost Adjustments	
Capital Outlay - Departmental	( 27,493.00)
Capital Outlay - G & A	( 957.00)
Unallowable Risk Management	0.00
GR Cost Reimbursement	( 912.00)
Functional Cost	528,721.00
Allocation Step 1	
Inbound- All Others	0.00
Reallocate Admin Costs	114,160.48
1st Allocation	642,881.48
Allocation Step 2	
Inbound- All Others	0.00
Reallocate Admin Costs	12,332.16
2nd Allocation	12,332.16
Total For 23 GENERAL SERVICES	
Total Allocated	655,213.64

State of Missouri  
Statewide Cost Allocation Plan  
Schedule .4 - Detail Activity Allocations  
For Department GENERAL SERVICES

Activity - RISK MANAGEMENT

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Total Allocation - Step1	Total Allocation - Step2	Total Allocation - Total
COMM. OF ADMIN.	920	1.0929	8,264.44		8,264.44		8,264.44
TREASURER	53	0.0630	476.11		476.11	9.23	485.34
SECRETARY OF STATE	268	0.3184	2,407.47		2,407.47	46.69	2,454.16
SECURITY	40	0.0475	359.32		359.32	6.97	366.29
REVENUE	2,139	2.5411	19,214.83		19,214.83	372.67	19,587.50
LEGISLATURE	732	0.8696	6,575.62		6,575.62	127.53	6,703.15
JUDICIARY	4,012	4.7661	36,040.17		36,040.17	698.99	36,739.16
GOVERNOR	35	0.0416	314.41		314.41	6.10	320.51
J.T. GOVERNOR	9	0.0107	80.85		80.85	1.57	82.42
AUDITOR	150	0.1782	1,347.46		1,347.46	26.13	1,373.59
ATTORNEY GENERAL	430	0.5108	3,862.73		3,862.73	74.92	3,937.65
AGRICULTURE	395	0.4692	3,548.32		3,548.32	68.82	3,617.14
INSURANCE	210	0.2495	1,886.45		1,886.45	36.59	1,923.04
CONSERVATION	2,000	2.3759	17,966.18		17,966.18	348.45	18,314.63
ECONOMIC DEVELOPMENT	1,347	1.6002	12,100.23		12,100.23	234.68	12,334.91
EDUCATION	2,303	2.7359	20,688.06		20,688.06	401.24	21,089.30
HIGHER EDUCATION	22,502	26.7320	202,137.53		202,137.53	3,920.39	206,057.92
HEALTH	2,024	2.4045	18,181.78		18,181.78	352.63	18,534.41
HIGHWAYS	6,947	8.2528	62,405.54		62,405.54	1,210.34	63,615.88
LABOR	1,058	1.2569	9,504.11		9,504.11	184.33	9,688.44
MENTAL HEALTH	9,683	11.5031	86,983.27		86,983.27	1,687.02	88,670.29
NATURAL RESOURCES	2,033	2.4151	18,262.62		18,262.62	354.20	18,616.82
PUBLIC SAFETY	4,544	5.3981	40,819.17		40,819.17	791.68	41,610.85
SOCIAL SERVICES	8,802	10.4565	79,069.17		79,069.17	1,533.53	80,602.70
CORRECTIONS	11,541	13.7104	103,673.86		103,673.86	2,010.73	105,684.59
SubTotal	84,177	100.0000	756,169.70		756,169.70	14,505.43	770,675.13
TOTAL	84,177	100.0000	756,169.70		756,169.70	14,505.43	770,675.13

Allocation Basis: Total Number of Employees, FY 2004

Allocation Source: OHB874R1 Report (Avg. 4 Quarters and Statistical Summary of Higher Ed)



**State of Missouri**  
**Statewide Cost Allocation Plan**  
**Schedule .4 - Detail Activity Allocations**  
**For Department GENERAL SERVICES**

## Activity - MAIL SERVICES

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Total Allocation - Step1	Total Allocation - Step2	Total Allocation - Total
COMM. OF ADMIN.	14,569	7.7298	17,714.73		17,714.73		17,714.73
INFORMATION SERVICES	8,312	4.4101	10,106.72		10,106.72		10,106.72
BUDGET AND PLANNING	5,353	2.8401	6,508.81		6,508.81		6,508.81
ACCOUNTING	8,331	4.4201	10,129.82		10,129.82		10,129.82
FACILITIES MANAGEMENT	9,311	4.9401	11,321.42		11,321.42		11,321.42
DESIGN AND CONSTRUCTION	14,871	7.8900	18,081.93		18,081.93		18,081.93
PERSONNEL	19,866	10.5402	24,155.45		24,155.45		24,155.45
PURCHASING	8,934	4.7401	10,863.02		10,863.02		10,863.02
GENERAL SERVICES	30,345	16.1001	36,897.09		36,897.09		36,897.09
REVENUE	5,277	2.7998	6,416.40		6,416.40	338.24	6,754.64
LEGISLATURE	10,574	5.6102	12,857.13		12,857.13	677.77	13,534.90
JUDICIARY	1,319	0.6998	1,603.80		1,603.80	84.54	1,688.34
GOVERNOR	2,639	1.4002	3,208.81		3,208.81	169.15	3,377.96
LT. GOVERNOR	2,865	1.5201	3,483.61		3,483.61	183.64	3,667.25
AUDITOR	5,277	2.7998	6,416.40		6,416.40	338.24	6,754.64
INSURANCE	5,277	2.7998	6,416.40		6,416.40	338.24	6,754.64
ECONOMIC DEVELOPMENT	5,277	2.7998	6,416.40		6,416.40	338.24	6,754.64
HIGHER EDUCATION	1,319	0.6998	1,603.80		1,603.80	84.54	1,688.34
PUBLIC SAFETY	7,106	3.7702	8,640.32		8,640.32	455.48	9,095.80
ALL OTHER	21,656	11.4899	26,331.94		26,331.94	1,388.10	27,720.04
SubTotal	188,478	100.0000	229,174.00		229,174.00	4,396.18	233,570.18
TOTAL	188,478	100.0000	229,174.00		229,174.00	4,396.18	233,570.18

Allocation Basis: Actual Postage and Handling and Mail Stops

Allocation Source: Office of Administration Mail Room

**State of Missouri**  
**Statewide Cost Allocation Plan**  
**Schedule .4 - Detail Activity Allocations**  
**For Department GENERAL SERVICES**

Activity - SECTION II

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Total Allocation - Step1	Total Allocation - Step2	Total Allocation - Total
ALL OTHER	100	100.0000	8,174,762.75		8,174,762.75	156,813.80	8,331,576.55
SubTotal	100	100.0000	8,174,762.75		8,174,762.75	156,813.80	8,331,576.55
TOTAL	100	100.0000	8,174,762.75		8,174,762.75	156,813.80	8,331,576.55

Allocation Basis: Disallowed Portion

Allocation Source: Disallowed Portion

**State of Missouri**  
**Statewide Cost Allocation Plan**  
**Schedule .4 - Detail Activity Allocations**  
**For Department GENERAL SERVICES**

## Activity - OTHER

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Total Allocation - Step1	Total Allocation - Step2	Total Allocation - Total
ALL OTHER	100	100.0000	642,881.48		642,881.48	12,332.16	655,213.64
SubTotal	100	100.0000	642,881.48		642,881.48	12,332.16	655,213.64
TOTAL	100	100.0000	642,881.48		642,881.48	12,332.16	655,213.64

Allocation Basis: Disallowed Portion

Allocation Source: Disallowed Portion

State of Missouri  
Statewide Cost Allocation Plan  
Schedule .5 - Allocation Summary  
For Department GENERAL SERVICES

Receiving Department	Total	RISK MANAGEMENT	MAIL SERVICES	SECTION II	OTHER
COMM. OF ADMIN.	25,979.17	8,264.44	17,714.73	0.00	0.00
INFORMATION SERVICES	10,106.72	0.00	10,106.72	0.00	0.00
BUDGET AND PLANNING	6,508.81	0.00	6,508.81	0.00	0.00
ACCOUNTING	10,129.82	0.00	10,129.82	0.00	0.00
FACILITIES MANAGEMENT	11,321.42	0.00	11,321.42	0.00	0.00
DESIGN AND CONSTRUCTION	18,081.93	0.00	18,081.93	0.00	0.00
PERSONNEL	24,155.45	0.00	24,155.45	0.00	0.00
PURCHASING	10,863.02	0.00	10,863.02	0.00	0.00
GENERAL SERVICES	36,897.09	0.00	36,897.09	0.00	0.00
TREASURER	485.34	485.34	0.00	0.00	0.00
SECRETARY OF STATE	2,454.16	2,454.16	0.00	0.00	0.00
SECURITY	366.29	366.29	0.00	0.00	0.00
REVENUE	26,342.14	19,587.50	6,754.64	0.00	0.00
LEGISLATURE	20,238.05	6,703.15	13,534.90	0.00	0.00
JUDICIARY	38,427.50	36,739.16	1,688.34	0.00	0.00
GOVERNOR	3,698.47	320.51	3,377.96	0.00	0.00
LT. GOVERNOR	3,749.67	82.42	3,667.25	0.00	0.00
AUDITOR	8,128.23	1,373.59	6,754.64	0.00	0.00
ATTORNEY GENERAL	3,937.65	3,937.65	0.00	0.00	0.00
AGRICULTURE	3,617.14	3,617.14	0.00	0.00	0.00
INSURANCE	8,677.68	1,923.04	6,754.64	0.00	0.00
CONSERVATION	18,314.63	18,314.63	0.00	0.00	0.00
ECONOMIC DEVELOPMENT	19,089.55	12,334.91	6,754.64	0.00	0.00
EDUCATION	21,089.30	21,089.30	0.00	0.00	0.00
HIGHER EDUCATION	207,746.26	206,057.92	1,688.34	0.00	0.00
HEALTH	18,534.41	18,534.41	0.00	0.00	0.00
HIGHWAYS	63,615.88	63,615.88	0.00	0.00	0.00
LABOR	9,688.44	9,688.44	0.00	0.00	0.00
MENTAL HEALTH	88,670.29	88,670.29	0.00	0.00	0.00
NATURAL RESOURCES	18,616.82	18,616.82	0.00	0.00	0.00
PUBLIC SAFETY	50,706.65	41,610.85	9,095.80	0.00	0.00
SOCIAL SERVICES	80,602.70	80,602.70	0.00	0.00	0.00
CORRECTIONS	105,684.59	105,684.59	0.00	0.00	0.00
ALL OTHER	9,014,510.23	0.00	27,720.04	8,331,576.55	655,213.64





**State of Missouri**  
**Statewide Cost Allocation Plan**  
**Schedule .5 - Allocation Summary**  
**For Department GENERAL SERVICES**

Fiscal Year 2004 SWCAP CF Revised  
2004 Version 1.0002-1

Receiving Department	Total	RISK MANAGEMENT	MAIL SERVICES	SECTION II	OTHER
Direct Billed	0.00	0.00	0.00	0.00	0.00
Total	9,991,035.50	770,675.13	233,570.18	8,331,576.55	655,213.64

STATE OF MISSOURI

TREASURER

NATURE AND EXTENT OF SERVICES

The State Treasurer is responsible for disbursement of State funds, reconciliation of bank accounts, redemption of warrants, and related activities. These costs are allowable for plan purposes and have been allocated based on the number of warrants issued for each department (including paychecks, accounts payable, welfare funds, child support payments and tax refunds). Since the count of regular warrants ("A" warrants) is not available by Department, the number of payment voucher document transactions is included in the total count of all warrants.

Advertising costs for the unclaimed property division of the Treasurer's Office, and refunds have been identified separately and disallowed. The other costs of the Treasurer's Office are considered general government and have been allocated to "All Other".

**State of Missouri**  
**Statewide Cost Allocation Plan**  
**Schedule .2 - Costs To Be Allocated**  
**For Department TREASURER**

Fiscal Year 2004 SWCAP CF Revised  
 2004 Version 1.0002-1

	1st Allocation	2nd Allocation	Sub-Total	Total
Expenditures Per Financial Statement:	23,318,396.00			23,318,396.00
BUILDING USE I	71,553.65		71,553.65	
BUILDING USE II	1,107.40		1,107.40	
BUILDING USE III	918.10		918.10	
RETIREMENT/GROUP INSURANCE	502,164.96		502,164.96	
OASDHI	136,739.98		136,739.98	
BUILDING RENTAL	1,520.99		1,520.99	
UNEMPLOYMENT COMPENSATION	4,016.00		4,016.00	
INSURANCE	36.73		36.73	
BOARD OF PUBLIC BUILDINGS I	140,900.24	316.38	141,216.62	
INFORMATION SERVICES	32,192.25	999.31	33,191.56	
BUDGET AND PLANNING	8,229.70	609.66	8,839.36	
ACCOUNTING	15,173.77	472.18	15,645.95	
FACILITIES MANAGEMENT	16,694.52	654.33	17,348.85	
PURCHASING	3,725.14	70.10	3,795.24	
GENERAL SERVICES	476.11	9.23	485.34	
TREASURER		499.87	499.87	
SECRETARY OF STATE		18,994.46	18,994.46	
SECURITY		12,196.01	12,196.01	
REVENUE		124.78	124.78	
Total Allocated Additions:	935,449.54	34,946.31	970,395.85	970,395.85
Capital Outlay	( 105,229.00)			
Refunds	( 19,866,481.00)			
GR Cost Reimbursement	( 5,755.00)			
Advertising for Unclaimed Property	( 1,069,699.00)			
Total Departmental Cost Adjustments:	( 21,047,164.00)			( 21,047,164.00)
Total To Be Allocated:	3,206,681.54	34,946.31		3,241,627.85

**State of Missouri**  
**Statewide Cost Allocation Plan**  
**Schedule .3 - Costs Allocated By Activity**  
**For Department TREASURER**

	Total	General & Admin	DISBURSEMENTS	GENERAL GOV'T
Pages & Benefits				
Salaries & Wages	1,821,909.00	0.00	85,944.00	1,735,965.00
Other Expense & Cost				
Departmental Expenditures	560,307.00	0.00	26,446.49	533,860.51
Refunds	19,866,481.00	0.00	0.00	19,866,481.00
Advertising for Unclaimed Property	1,069,699.00	0.00	0.00	1,069,699.00
Departmental Totals				
Total Expenditures	23,318,396.00	0.00	112,390.49	23,206,005.51
Deductions				
Total Deductions	0.00	0.00	0.00	0.00
Cost Adjustments				
Capital Outlay	( 105,229.00)	0.00	( 4,967.00)	( 100,262.00)
Refunds	( 19,866,481.00)	0.00	0.00	( 19,866,481.00)
GR Cost Reimbursement	( 5,755.00)	0.00	( 272.00)	( 5,483.00)
Advertising for Unclaimed Property	( 1,069,699.00)	0.00	0.00	( 1,069,699.00)
Functional Cost	2,271,232.00	0.00	107,151.49	2,164,080.51
Allocation Step 1				
Inbound- All Others	935,449.54	935,449.54	0.00	0.00
Reallocate Admin Costs		( 935,449.54)	44,132.64	891,316.90
1st Allocation	3,206,681.54	0.00	151,284.13	3,055,397.41
Allocation Step 2				
Inbound- All Others	34,946.31	34,946.31	0.00	0.00
Reallocate Admin Costs		( 34,946.31)	1,648.70	33,297.61
2nd Allocation	34,946.31	0.00	1,648.70	33,297.61
Total For 24 TREASURER				
Total Allocated	3,241,627.85	0.00	152,932.83	3,088,695.02

**State of Missouri**  
**Statewide Cost Allocation Plan**  
**Schedule .4 - Detail Activity Allocations**  
**For Department TREASURER**

Fiscal Year 2004 SWCAP CF Revised  
 2004 Version 1.0002-1

## Activity - DISBURSEMENTS

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Total Allocation - Step1	Total Allocation - Step2	Total Allocation - Total
BOARD OF PUBLIC BUILDINGS I	5,402	0.0816	123.43		123.43		123.43
BOARD OF PUBLIC BUILDINGS II	1,645	0.0248	37.59		37.59		37.59
COMM. OF ADMIN.	4,067	0.0614	92.93		92.93		92.93
INFORMATION SERVICES	20,030	0.3025	457.67		457.67		457.67
BUDGET AND PLANNING	907	0.0137	20.72		20.72		20.72
ACCOUNTING	1,847	0.0279	42.20		42.20		42.20
FACILITIES MANAGEMENT	7,056	0.1066	161.23		161.23		161.23
DESIGN AND CONSTRUCTION	5,259	0.0794	120.16		120.16		120.16
PERSONNEL	2,491	0.0376	56.92		56.92		56.92
PURCHASING	2,889	0.0436	66.01		66.01		66.01
GENERAL SERVICES	55,790	0.8426	1,274.76		1,274.76		1,274.76
TREASURER	21,877	0.3304	499.87		499.87		499.87
SECRETARY OF STATE	18,357	0.2773	419.44		419.44		419.44
SECURITY	1,039	0.0157	23.74		23.74	4.66	424.10
REVENUE	1,720,935	25.9922	39,322.14		39,322.14	0.26	24.00
LEGISLATURE	25,203	0.3807	575.87		575.87	437.04	39,759.18
JUDICIARY	108,311	1.6359	2,474.83		2,474.83	6.40	582.27
GOVERNOR	1,763	1.6359	2,474.83		2,474.83	27.51	2,502.34
LT. GOVERNOR	352	0.0266	40.28		40.28	40.73	40.73
AUDITOR	5,176	0.0053	8.04		8.04	0.09	8.13
ATTORNEY GENERAL	19,600	0.0782	118.27		118.27	1.31	119.58
AGRICULTURE	33,396	0.2960	447.85		447.85	4.98	452.83
INSURANCE	10,651	0.5044	763.07		763.07	8.48	771.55
CONSERVATION	149,969	0.1609	243.37		243.37	2.71	246.08
ECONOMIC DEVELOPMENT	91,807	2.2651	3,426.68		3,426.68	38.09	3,464.77
EDUCATION	573,593	1.3866	2,097.72		2,097.72	23.32	2,121.04
HIGHER EDUCATION	9,128	8.6633	13,106.18		13,106.18	145.68	13,251.86
HEALTH	253,132	0.1379	208.57		208.57	2.32	210.89
HIGHWAYS	918,559	3.8232	5,783.88		5,783.88	64.29	5,848.17
LABOR	81,179	13.8735	20,988.41		20,988.41	233.29	21,221.70
MENTAL HEALTH	304,862	1.2261	1,854.88		1,854.88	20.62	1,875.50
NATURAL RESOURCES	210,972	4.6045	6,965.87		6,965.87	77.43	7,043.30
		3.1864	4,820.56		4,820.56	53.58	4,874.14



All Monetary Values Are \$ Dollars  
 © 2005 MAXIMUS INC.

DRAFT

Schedule 24.4.1

Page 77

State of Missouri  
Statewide Cost Allocation Plan  
Schedule .4 - Detail Activity Allocations  
For Department TREASURER

Activity - DISBURSEMENTS

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Total Allocation - Step1	Total Allocation - Step2	Total Allocation - Total
PUBLIC SAFETY	186,753	2.8206	4,267.17		4,267.17	47.43	4,314.60
SOCIAL SERVICES	1,329,943	20.0869	30,388.23		30,388.23	337.77	30,726.00
CORRECTIONS	433,697	6.5504	9,909.66		9,909.66	110.15	10,019.81
ALL OTHER	3,323	0.0502	75.93		75.93	0.84	76.77
SubTotal	6,620,960	100.0000	151,284.13		151,284.13	1,648.70	152,932.83
TOTAL	6,620,960	100.0000	151,284.13		151,284.13	1,648.70	152,932.83

Allocation Basis: Number of PV Documents, Payroll, Revenue and Social Services Warrants

Allocation Source: Microsoft Acces Queries-SAM II HR and Financial, and OA-Accounting

**State of Missouri**  
**Statewide Cost Allocation Plan**  
**Schedule .4 - Detail Activity Allocations**  
**For Department TREASURER**

Activity - GENERAL GOV'T

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Total Allocation - Step1	Total Allocation - Step2	Total Allocation - Total
ALL OTHER	100	100.0000	3,055,397.41		3,055,397.41	33,297.61	3,088,695.02
SubTotal	100	100.0000	3,055,397.41		3,055,397.41	33,297.61	3,088,695.02
TOTAL	100	100.0000	3,055,397.41		3,055,397.41	33,297.61	3,088,695.02

Allocation Basis: Disallowed Portion

Allocation Source: Disallowed Portion

**State of Missouri**  
**Statewide Cost Allocation Plan**  
**Schedule .5 - Allocation Summary**  
**For Department TREASURER**

Receiving Department	Total	DISBURSEMENTS	GENERAL GOV'T
BOARD OF PUBLIC BUILDINGS I	123.43	123.43	0.00
BOARD OF PUBLIC BUILDINGS II	37.59	37.59	0.00
COMM. OF ADMIN.	92.93	92.93	0.00
INFORMATION SERVICES	457.67	457.67	0.00
BUDGET AND PLANNING	20.72	20.72	0.00
ACCOUNTING	42.20	42.20	0.00
FACILITIES MANAGEMENT	161.23	161.23	0.00
DESIGN AND CONSTRUCTION	120.16	120.16	0.00
PERSONNEL	56.92	56.92	0.00
PURCHASING	66.01	66.01	0.00
GENERAL SERVICES	1,274.76	1,274.76	0.00
TREASURER	499.87	499.87	0.00
SECRETARY OF STATE	424.10	424.10	0.00
SECURITY	24.00	24.00	0.00
REVENUE	39,759.18	39,759.18	0.00
LEGISLATURE	582.27	582.27	0.00
JUDICIARY	2,502.34	2,502.34	0.00
GOVERNOR	40.73	40.73	0.00
LT. GOVERNOR	8.13	8.13	0.00
AUDITOR	119.58	119.58	0.00
ATTORNEY GENERAL	452.83	452.83	0.00
AGRICULTURE	771.55	771.55	0.00
INSURANCE	246.08	246.08	0.00
CONSERVATION	3,464.77	3,464.77	0.00
ECONOMIC DEVELOPMENT	2,121.04	2,121.04	0.00
EDUCATION	13,251.86	13,251.86	0.00
HIGHER EDUCATION	210.89	210.89	0.00
HEALTH	5,848.17	5,848.17	0.00
HIGHWAYS	21,221.70	21,221.70	0.00
LABOR	1,875.50	1,875.50	0.00
MENTAL HEALTH	7,043.30	7,043.30	0.00
NATURAL RESOURCES	4,874.14	4,874.14	0.00
PUBLIC SAFETY	4,314.60	4,314.60	0.00
SOCIAL SERVICES	30,726.00	30,726.00	0.00
CORRECTIONS	10,019.81	10,019.81	0.00
ALL OTHER	3,088,771.79	76.77	3,088,695.02



**State of Missouri**  
**Statewide Cost Allocation Plan**  
**Schedule .5 - Allocation Summary**  
**For Department TREASURER**

Fiscal Year 2004 SWCAP CF Revised  
2004 Version 1.0002-1

Receiving Department	Total	DISBURSEMENTS	GENERAL GOV'T
Direct Billed	0.00	0.00	0.00
Total	<u>3,241,627.85</u>	<u>152,932.83</u>	<u>3,088,695.02</u>



STATE OF MISSOURI

SECRETARY OF STATE

NATURE AND EXTENT OF SERVICES

The Secretary of State maintains a central records facility which stores inactive records required to be maintained under State or Federal records management policies. The costs of this service are not directly billed to State agencies. Costs are allowable for plan purposes and have been allocated based on the number of cubic feet of records stored. All other costs of the Secretary of State are considered general government and are allocated to "All Other". Costs of the Staff Services function are general and administrative in nature and are distributed to general government and to allowable functions prior to allocation.

**State of Missouri**  
**Statewide Cost Allocation Plan**  
**Schedule .2 - Costs To Be Allocated**  
**For Department SECRETARY OF STATE**

	1st Allocation	2nd Allocation	Sub-Total	Total
Expenditures Per Financial Statement:	24,171,953.00			24,171,953.00
BUILDING USE I	6,867.46		6,867.46	
BUILDING USE II	2,685.99		2,685.99	
BUILDING USE III	781,037.76		781,037.76	
RETIREMENT/GROUP INSURANCE	2,328,219.10		2,328,219.10	
OASDHI	587,982.03		587,982.03	
BUILDING RENTAL	200,053.99		200,053.99	
WORKER'S COMPENSATION	1,389.91		1,389.91	
UNEMPLOYMENT COMPENSATION	65,704.00		65,704.00	
INSURANCE	185.71		185.71	
BOARD OF PUBLIC BUILDINGS I	36,578.13	82.14	36,660.27	
BOARD OF PUBLIC BUILDINGS II	987,695.02	2,878.15	990,573.17	
INFORMATION SERVICES	27,012.52	838.52	27,851.04	
BUDGET AND PLANNING	5,770.25	427.46	6,197.71	
ACCOUNTING	12,507.19	388.81	12,896.00	
FACILITIES MANAGEMENT	14,585.40	571.67	15,157.07	
PURCHASING	13,242.40	249.19	13,491.59	
GENERAL SERVICES	2,407.47	46.69	2,454.16	
TREASURER	419.44	4.66	424.10	
SECRETARY OF STATE		181,602.48	181,602.48	
SECURITY		62,141.57	62,141.57	
REVENUE		451.09	451.09	
Total Allocated Additions:	5,074,343.77	249,682.43	5,324,026.20	5,324,026.20
Capital Outlay - Departmental	( 169,833.00)			
Capital Outlay - G & A	( 753,018.00)			
Postage	( 11,331.00)			
GR Cost Reimbursement	( 195,573.00)			
Total Departmental Cost Adjustments:	( 1,129,755.00)			( 1,129,755.00)
Total To Be Allocated:	28,116,541.77	249,682.43		28,366,224.20

**State of Missouri**  
**Statewide Cost Allocation Plan**  
**Schedule .3 - Costs Allocated By Activity**  
**For Department SECRETARY OF STATE**

	Total	General & Admin	RECORDS MANAGEMENT	GENERAL GOV'T
<b>Pages &amp; Benefits</b>				
Salaries & Wages	6,681,911.00	0.00	1,894,207.00	4,787,704.00
<b>Other Expense &amp; Cost</b>				
Departmental Expenditures	13,362,387.00	0.00	995,216.00	12,367,171.00
General and Administrative	4,127,655.00	0.00	1,170,119.00	2,957,536.00
<b>Departmental Totals</b>				
Total Expenditures	24,171,953.00	0.00	4,059,542.00	20,112,411.00
<b>Deductions</b>				
Total Deductions	0.00	0.00	0.00	0.00
<b>Cost Adjustments</b>				
Capital Outlay - Departmental	( 169,833.00)	0.00	( 103,685.00)	( 66,148.00)
Capital Outlay - G & A	( 753,018.00)	0.00	( 213,468.00)	( 539,550.00)
Postage	( 11,331.00)	0.00	( 3,212.00)	( 8,119.00)
GR Cost Reimbursement	( 195,573.00)	0.00	( 55,442.00)	( 140,131.00)
<b>Functional Cost</b>	23,042,198.00	0.00	3,683,735.00	19,358,463.00
<b>Allocation Step 1</b>				
Inbound- All Others	5,074,343.77	5,074,343.77	0.00	0.00
Reallocate Admin Costs		( 5,074,343.77)	811,230.26	4,263,113.51
1st Allocation	28,116,541.77	0.00	4,494,965.26	23,621,576.51
<b>Allocation Step 2</b>				
Inbound- All Others	249,682.43	249,682.43	0.00	0.00
Reallocate Admin Costs		( 249,682.43)	39,916.48	209,765.95
2nd Allocation	249,682.43	0.00	39,916.48	209,765.95
<b>Total For 25 SECRETARY OF STATE</b>				
Total Allocated	28,366,224.20	0.00	4,534,881.74	23,831,342.46

**State of Missouri**  
**Statewide Cost Allocation Plan**  
**Schedule .4 - Detail Activity Allocations**  
**For Department SECRETARY OF STATE**

## Activity - RECORDS MANAGEMENT

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Total Allocation - Step1	Total Allocation - Step2	Total Allocation - Total
COMM. OF ADMIN.	29,299	11.4958	516,730.19		516,730.19		516,730.19
TREASURER	1,077	0.4226	18,994.46		18,994.46		18,994.46
SECRETARY OF STATE	10,297	4.0401	181,602.48		181,602.48		181,602.48
SECURITY	50	0.0196	881.82		881.82	9.32	891.14
REVENUE	1,757	0.6894	30,987.21		30,987.21	327.43	31,314.64
LEGISLATURE	1,111	0.4359	19,594.09		19,594.09	207.04	19,801.13
JUDICIARY	23,946	9.3955	422,322.30		422,322.30	4,462.48	426,784.78
GOVERNOR	57	0.0224	1,005.30		1,005.30	10.62	1,015.92
LT. GOVERNOR	141	0.0553	2,486.75		2,486.75	26.28	2,513.03
AUDITOR	2,811	1.1029	49,576.05		49,576.05	523.85	50,099.90
ATTORNEY GENERAL	32,802	12.8702	578,510.66		578,510.66	6,112.84	584,623.50
AGRICULTURE	1,984	0.7784	34,990.70		34,990.70	369.73	35,360.43
INSURANCE	7,114	2.7912	125,465.67		125,465.67	1,325.74	126,791.41
CONSERVATION	853	0.3347	15,043.88		15,043.88	158.96	15,202.84
ECONOMIC DEVELOPMENT	6,827	2.6786	120,403.98		120,403.98	1,272.25	121,676.23
EDUCATION	5,226	2.0505	92,168.05		92,168.05	973.90	93,141.95
HIGHER EDUCATION	1,488	0.5838	26,243.05		26,243.05	277.30	26,520.35
HEALTH	16,826	6.6018	296,750.82		296,750.82	3,135.62	299,886.44
HIGHWAYS	1,962	0.7698	34,602.69		34,602.69	365.63	34,968.32
LABOR	14,697	5.7665	259,202.80		259,202.80	2,738.87	261,941.67
MENTAL HEALTH	5,147	2.0195	90,774.79		90,774.79	959.17	91,733.96
NATURAL RESOURCES	8,256	3.2393	145,606.49		145,606.49	1,538.55	147,145.04
PUBLIC SAFETY	10,561	4.1437	186,258.50		186,258.50	1,968.10	188,226.60
SOCIAL SERVICES	41,082	16.1190	724,540.33		724,540.33	7,655.86	732,196.19
CORRECTIONS	28,983	11.3718	511,157.07		511,157.07	5,401.15	516,558.22
ALL OTHER	514	0.2017	9,065.13		9,065.13	95.79	9,160.92
SubTotal	254,868	100.0000	4,494,965.26		4,494,965.26	39,916.48	4,534,881.74
TOTAL	254,868	100.0000	4,494,965.26		4,494,965.26	39,916.48	4,534,881.74

Allocation Basis: Cubic Feet of Storage

Allocation Source: Secretary of State's Records



**State of Missouri**  
**Statewide Cost Allocation Plan**  
**Schedule .4 - Detail Activity Allocations**  
**For Department SECRETARY OF STATE**

Activity - GENERAL GOV'T

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Total Allocation - Step1	Total Allocation - Step2	Total Allocation - Total
ALL OTHER	100	100.0000	23,621,576.51		23,621,576.51	209,765.95	23,831,342.46
SubTotal	100	100.0000	23,621,576.51		23,621,576.51	209,765.95	23,831,342.46
TOTAL	100	100.0000	23,621,576.51		23,621,576.51	209,765.95	23,831,342.46

Allocation Basis: Disallowed Portion

Allocation Source: Disallowed Portion

**State of Missouri**  
**Statewide Cost Allocation Plan**  
**Schedule .5 - Allocation Summary**  
**For Department SECRETARY OF STATE**

Receiving Department	Total	RECORDS MANAGEMENT	GENERAL GOV'T
COMM. OF ADMIN.	516,730.19	516,730.19	0.00
TREASURER	18,994.46	18,994.46	0.00
SECRETARY OF STATE	181,602.48	181,602.48	0.00
SECURITY	891.14	891.14	0.00
REVENUE	31,314.64	31,314.64	0.00
LEGISLATURE	19,801.13	19,801.13	0.00
JUDICIARY	426,784.78	426,784.78	0.00
GOVERNOR	1,015.92	1,015.92	0.00
LT. GOVERNOR	2,513.03	2,513.03	0.00
AUDITOR	50,099.90	50,099.90	0.00
ATTORNEY GENERAL	584,623.50	584,623.50	0.00
AGRICULTURE	35,360.43	35,360.43	0.00
INSURANCE	126,791.41	126,791.41	0.00
CONSERVATION	15,202.84	15,202.84	0.00
ECONOMIC DEVELOPMENT	121,676.23	121,676.23	0.00
EDUCATION	93,141.95	93,141.95	0.00
HIGHER EDUCATION	26,520.35	26,520.35	0.00
HEALTH	299,886.44	299,886.44	0.00
HIGHWAYS	34,968.32	34,968.32	0.00
LABOR	261,941.67	261,941.67	0.00
MENTAL HEALTH	91,733.96	91,733.96	0.00
NATURAL RESOURCES	147,145.04	147,145.04	0.00
PUBLIC SAFETY	188,226.60	188,226.60	0.00
SOCIAL SERVICES	732,196.19	732,196.19	0.00
CORRECTIONS	516,558.22	516,558.22	0.00
ALL OTHER	23,840,503.38	9,160.92	23,831,342.46
Direct Billed	0.00	0.00	0.00
Total	28,366,224.20	4,534,881.74	23,831,342.46

STATE OF MISSOURI

SECURITY

NATURE AND EXTENT OF SERVICES

Security services are provided to the buildings in the Jefferson City area. This cost is allowable for plan purposes and has been allocated based on the number of people in each department occupying the buildings served.



**State of Missouri**  
**Statewide Cost Allocation Plan**  
**Schedule 2 - Costs To Be Allocated**  
**For Department SECURITY**

Fiscal Year 2004 SWCAP CF Revised  
 2004 Version 1.0002-1

	1st Allocation	2nd Allocation	Sub-Total	Total
Expenditures Per Financial Statement:	1,363,801.00			1,363,801.00
BUILDING USE I	12,276.23		12,276.23	
RETIREMENT/GROUP INSURANCE	319,559.00		319,559.00	
OASDHI	95,717.99		95,717.99	
INSURANCE	27.72		27.72	
BOARD OF PUBLIC BUILDINGS I	23,164.11	52.01	23,216.12	
INFORMATION SERVICES	1,528.92	47.46	1,576.38	
BUDGET AND PLANNING	441.44	32.70	474.14	
ACCOUNTING	687.07	21.33	708.40	
FACILITIES MANAGEMENT	2,005.99	78.62	2,084.61	
PERSONNEL	1,026.89	44.23	1,071.12	
PURCHASING	514.10	9.67	523.77	
GENERAL SERVICES	359.32	6.97	366.29	
TREASURER	23.74	0.26	24.00	
SECRETARY OF STATE	881.82	9.32	891.14	
SECURITY		290.38	290.38	
Total Allocated Additions:	458,214.34	592.95	458,807.29	458,807.29
Capital Outlay - Departmental	( 56,117.00)			
Capital Outlay - G & A	( 596.00)			
Unallowable Security	( 222,507.00)			
Total Departmental Cost Adjustments:	( 279,220.00)			( 279,220.00)
Total To Be Allocated:	1,542,795.34	592.95		1,543,388.29

State of Missouri  
Statewide Cost Allocation Plan  
Schedule .3 - Costs Allocated By Activity  
For Department SECURITY

	Total	General & Admin	SECURITY
<b>Vages &amp; Benefits</b>			
Salaries & Wages	1,216,551.00	0.00	1,216,551.00
<b>Other Expense &amp; Cost</b>			
Departmental Expenditures	134,169.00	0.00	134,169.00
General and Administrative	13,081.00	0.00	13,081.00
<b>Departmental Totals</b>			
Total Expenditures	1,363,801.00	0.00	1,363,801.00
<b>Deductions</b>			
Total Deductions	0.00	0.00	0.00
<b>Cost Adjustments</b>			
Capital Outlay - Departmental	( 56,117.00)	0.00	( 56,117.00)
Capital Outlay - G & A	( 596.00)	0.00	( 596.00)
Unallowable Security	( 222,507.00)	0.00	( 222,507.00)
Functional Cost	1,084,581.00	0.00	1,084,581.00
<b>Allocation Step 1</b>			
Inbound- All Others	458,214.34	458,214.34	0.00
Reallocate Admin Costs		( 458,214.34)	458,214.34
1st Allocation	1,542,795.34	0.00	1,542,795.34
<b>Allocation Step 2</b>			
Inbound- All Others	592.95	592.95	0.00
Reallocate Admin Costs		( 592.95)	592.95
2nd Allocation	592.95	0.00	592.95
<b>Total For 26 SECURITY</b>			
Total Allocated	1,543,388.29	0.00	1,543,388.29

**State of Missouri**  
**Statewide Cost Allocation Plan**  
**Schedule .4 - Detail Activity Allocations**  
**For Department SECURITY**

## Activity - SECURITY

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Total Allocation - Step1	Total Allocation - Step2	Total Allocation - Total
COMM. OF ADMIN.	50	0.9411	14,519.06		14,519.06		14,519.06
INFORMATION SERVICES	162	3.0491	47,041.76		47,041.76		47,041.76
BUDGET AND PLANNING	29	0.5458	8,421.06		8,421.06		8,421.06
ACCOUNTING	48	0.9034	13,938.29		13,938.29		13,938.29
FACILITIES MANAGEMENT	52	0.9787	15,099.82		15,099.82		15,099.82
DESIGN AND CONSTRUCTION	63	1.1858	18,294.02		18,294.02		18,294.02
PERSONNEL	61	1.1481	17,713.25		17,713.25		17,713.25
PURCHASING	36	0.6776	10,453.72		10,453.72		10,453.72
GENERAL SERVICES	35	0.6588	10,163.35		10,163.35		10,163.35
TREASURER	42	0.7905	12,196.01		12,196.01		12,196.01
SECRETARY OF STATE	214	4.0279	62,141.57		62,141.57		62,141.57
SECURITY	1	0.0188	290.38		290.38		290.38
REVENUE	1,153	21.7015	334,809.55		334,809.55	151.25	334,960.80
LEGISLATURE	634	11.9330	184,101.69		184,101.69	83.17	184,184.86
JUDICIARY	61	1.1481	17,713.25		17,713.25	8.00	17,721.25
GOVERNOR	36	0.6776	10,453.72		10,453.72	4.72	10,458.44
LT. GOVERNOR	7	0.1318	2,032.66		2,032.66	0.92	2,033.58
AUDITOR	125	2.3527	36,297.65		36,297.65	16.40	36,314.05
ATTORNEY GENERAL	168	3.1621	48,784.04		48,784.04	22.04	48,806.08
AGRICULTURE	125	2.3527	36,297.65		36,297.65	16.40	36,314.05
INSURANCE	140	2.6350	40,653.37		40,653.37	18.37	40,671.74
ECONOMIC DEVELOPMENT	218	4.1031	63,303.10		63,303.10	28.60	63,331.70
EDUCATION	368	6.9264	106,860.28		106,860.28	48.28	106,908.56
HEALTH	77	1.4493	22,359.35		22,359.35	10.10	22,369.45
HIGHWAYS	586	11.0296	170,163.38		170,163.38	76.87	170,240.25
NATURAL RESOURCES	352	6.6253	102,214.19		102,214.19	46.18	102,260.37
PUBLIC SAFETY	105	1.9763	30,490.03		30,490.03	13.77	30,503.80
SOCIAL SERVICES	340	6.3994	98,729.61		98,729.61	44.60	98,774.21
ALL OTHER	25	0.4705	7,259.53		7,259.53	3.28	7,262.81
SubTotal	5,313	100.0000	1,542,795.34		1,542,795.34	592.95	1,543,388.29
TOTAL	5,313	100.0000	1,542,795.34		1,542,795.34	592.95	1,543,388.29

**State of Missouri**  
**Statewide Cost Allocation Plan**  
**Schedule .4 - Detail Activity Allocations**  
**For Department SECURITY**

Allocation Basis: Head Count of Buildings Served  
Allocation Source: Facilities Management Records

**State of Missouri**  
**Statewide Cost Allocation Plan**  
**Schedule .5 - Allocation Summary**  
**For Department SECURITY**

Receiving Department	Total	SECURITY
COMM. OF ADMIN.	14,519.06	14,519.06
INFORMATION SERVICES	47,041.76	47,041.76
BUDGET AND PLANNING	8,421.06	8,421.06
ACCOUNTING	13,938.29	13,938.29
FACILITIES MANAGEMENT	15,099.82	15,099.82
DESIGN AND CONSTRUCTION	18,294.02	18,294.02
PERSONNEL	17,713.25	17,713.25
PURCHASING	10,453.72	10,453.72
GENERAL SERVICES	10,163.35	10,163.35
TREASURER	12,196.01	12,196.01
SECRETARY OF STATE	62,141.57	62,141.57
SECURITY	290.38	290.38
REVENUE	334,960.80	334,960.80
LEGISLATURE	184,184.86	184,184.86
JUDICIARY	17,721.25	17,721.25
GOVERNOR	10,458.44	10,458.44
LT. GOVERNOR	2,033.58	2,033.58
AUDITOR	36,314.05	36,314.05
ATTORNEY GENERAL	48,806.08	48,806.08
AGRICULTURE	36,314.05	36,314.05
INSURANCE	40,671.74	40,671.74
ECONOMIC DEVELOPMENT	63,331.70	63,331.70
EDUCATION	106,908.56	106,908.56
HEALTH	22,369.45	22,369.45
HIGHWAYS	170,240.25	170,240.25
NATURAL RESOURCES	102,260.37	102,260.37
PUBLIC SAFETY	30,503.80	30,503.80
SOCIAL SERVICES	98,774.21	98,774.21
ALL OTHER	7,262.81	7,262.81
Direct Billed	0.00	0.00

State of Missouri  
Statewide Cost Allocation Plan  
Schedule .5 - Allocation Summary  
For Department SECURITY

Receiving Department	Total	SECURITY
Total	1,543,388.29	1,543,388.29

STATE OF MISSOURI

REVENUE

NATURE AND EXTENT OF SERVICES

The cashier's office in the Department of Revenue receives funds payable to the State and deposits them with the State Treasurer. This cost is allowable for plan purposes and has been allocated based on actual revenues received.

Other costs are considered general government and have been allocated to "All Other".

**State of Missouri**  
**Statewide Cost Allocation Plan**  
**Schedule 2 - Costs To Be Allocated**  
**For Department REVENUE**

Fiscal Year 2004 SWCAP CF Revised  
 2004 Version 1.0002-1

	1st Allocation	2nd Allocation	Sub-Total	Total
Expenditures Per Financial Statement:	1,530,360,233.00			1,530,360,233.00
BUILDING USE I	730,389.67		730,389.67	
BUILDING USE II	3,392.99		3,392.99	
BUILDING USE III	64,322.60		64,322.60	
RETIREMENT/GROUP INSURANCE	18,214,887.95		18,214,887.95	
OASDHI	4,375,681.92		4,375,681.92	
BUILDING RENTAL	1,866,083.00		1,866,083.00	
WORKER'S COMPENSATION	148,079.70		148,079.70	
UNEMPLOYMENT COMPENSATION	77,609.00		77,609.00	
INSURANCE	1,608.64		1,608.64	
BOARD OF PUBLIC BUILDINGS I	1,732,818.15	3,890.80	1,736,708.95	
BOARD OF PUBLIC BUILDINGS II	70,678.74	205.96	70,884.70	
INFORMATION SERVICES	229,805.99	7,133.59	236,939.58	
BUDGET AND PLANNING	62,242.99	4,610.99	66,853.98	
ACCOUNTING	106,524.50	3,311.77	109,836.27	
FACILITIES MANAGEMENT	4,630.62	181.49	4,812.11	
PERSONNEL	216,673.32	9,333.10	226,006.42	
PURCHASING	72,208.31	1,358.81	73,567.12	
GENERAL SERVICES	25,631.23	710.91	26,342.14	
TREASURER	39,322.14	437.04	39,759.18	
SECRETARY OF STATE	30,987.21	327.43	31,314.64	
SECURITY	334,809.55	151.25	334,960.80	
REVENUE		53,600.58	53,600.58	
Total Allocated Additions:	28,408,388.22	85,253.72	28,493,641.94	28,493,641.94
Capital Outlay - Departmental	( 2,358,870.00)			
Capital Outlay - G & A	( 500,152.00)			
Refunds	( 1,087,320,209.00)			
GR Cost Reimbursement	( 103,372.00)			
Total Departmental Cost Adjustments:	( 1,090,282,603.00)			( 1,090,282,603.00)



**State of Missouri**  
**Statewide Cost Allocation Plan**  
**Schedule .2 - Costs To Be Allocated**  
**For Department REVENUE**

Total To Be Allocated:

468,486,018.22	85,253.72	468,571,271.94
----------------	-----------	----------------



**State of Missouri**  
**Statewide Cost Allocation Plan**  
**Schedule .3 - Costs Allocated By Activity**  
**For Department REVENUE**

Fiscal Year 2004 SWCAP CF Revised  
 2004 Version 1.0002-1

	Total	General & Admin	CASHIER	GENERAL GOV'T
<b>Wages &amp; Benefits</b>				
Salaries & Wages	51,654,776.00	0.00	122,940.00	51,531,836.00
<b>Other Expense &amp; Cost</b>				
Departmental Expenditures	375,739,935.00	0.00	2,820.00	375,737,115.00
General and Administrative	15,645,313.00	0.00	37,236.00	15,608,077.00
Refunds	1,087,320,209.00	0.00	0.00	1,087,320,209.00
<b>Departmental Totals</b>				
Total Expenditures	1,530,360,233.00	0.00	162,996.00	1,530,197,237.00
<b>Deductions</b>				
Total Deductions	0.00	0.00	0.00	0.00
<b>Cost Adjustments</b>				
Capital Outlay - Departmental	( 2,358,870.00)	0.00	0.00	( 2,358,870.00)
Capital Outlay - G & A	( 500,152.00)	0.00	( 1,190.00)	( 498,962.00)
Refunds	( 1,087,320,209.00)	0.00	0.00	( 1,087,320,209.00)
GR Cost Reimbursement	( 103,372.00)	0.00	( 248.00)	( 103,124.00)
<b>Functional Cost</b>	440,077,630.00	0.00	161,558.00	439,916,072.00
<b>Allocation Step 1</b>				
Inbound- All Others	28,408,388.22	28,408,388.22	0.00	0.00
Reallocate Admin Costs		( 28,408,388.22)	10,425.88	28,397,962.34
1st Allocation	468,486,018.22	0.00	171,983.88	468,314,034.34
<b>Allocation Step 2</b>				
Inbound- All Others	85,253.72	85,253.72	0.00	0.00
Reallocate Admin Costs		( 85,253.72)	31.29	85,222.43
2nd Allocation	85,253.72	0.00	31.29	85,222.43
<b>Total For 27 REVENUE</b>				
Total Allocated	468,571,271.94	0.00	172,015.17	468,399,256.77

State of Missouri  
Statewide Cost Allocation Plan  
Schedule .4 - Detail Activity Allocations  
For Department REVENUE

Activity - CASHIER

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Total Allocation - Step1	Total Allocation - Step2	Total Allocation - Total
COMM. OF ADMIN.	219,707	2.1806	3,750.21		3,750.21		3,750.21
TREASURER	7,310	0.0726	124.78		124.78		124.78
SECRETARY OF STATE	26,427	0.2623	451.09		451.09		451.09
REVENUE	3,140,201	31.1663	53,600.58		53,600.58		53,600.58
LEGISLATURE	43,088	0.4276	735.48		735.48	0.20	735.68
JUDICIARY	232,009	2.3027	3,960.20		3,960.20	1.09	3,961.29
GOVERNOR	2,873	0.0285	49.04		49.04	0.01	49.05
LT. GOVERNOR	718	0.0071	12.26		12.26		12.26
AUDITOR	9,758	0.0968	166.56		166.56	0.05	166.61
ATTORNEY GENERAL	21,080	0.2092	359.82		359.82	0.10	359.92
AGRICULTURE	17,667	0.1753	301.56		301.56	0.08	301.64
CONSERVATION	92,780	0.9208	1,583.68		1,583.68	0.43	1,584.11
ECONOMIC DEVELOPMENT	28,364	0.2815	484.15		484.15	0.13	484.28
EDUCATION	1,078,554	10.7045	18,410.01		18,410.01	5.05	18,415.06
HIGHER EDUCATION	1,159,025	11.5032	19,783.58		19,783.58	5.43	19,789.01
HEALTH	126,404	1.2545	2,157.61		2,157.61	0.59	2,158.20
HIGHWAYS	333,126	3.3062	5,686.18		5,686.18	1.56	5,687.74
LABOR	47,642	0.4728	813.21		813.21	0.22	813.43
MENTAL HEALTH	719,499	7.1409	12,281.24		12,281.24	3.37	12,284.61
NATURAL RESOURCES	123,527	1.2260	2,108.50		2,108.50	0.58	2,109.08
PUBLIC SAFETY	151,874	1.5073	2,592.36		2,592.36	0.71	2,593.07
SOCIAL SERVICES	1,755,048	17.4186	29,957.19		29,957.19	8.23	29,965.42
CORRECTIONS	739,028	7.3347	12,614.59		12,614.59	3.46	12,618.05
SubTotal	10,075,709	100.0000	171,983.88		171,983.88	31.29	172,015.17
TOTAL	10,075,709	100.0000	171,983.88		171,983.88	31.29	172,015.17

Allocation Basis: Total Revenues (in thousands of dollars)

Allocation Source: Microsoft Access Query From SAM II Data Warehouse

**State of Missouri**  
**Statewide Cost Allocation Plan**  
**Schedule .4 - Detail Activity Allocations**  
**For Department REVENUE**

Fiscal Year 2004 SWCAP CF Revised  
 2004 Version 1.0002-1

Activity - GENERAL GOV'T

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Total Allocation - Step1	Total Allocation - Step2	Total Allocation - Total
ALL OTHER	100	100.0000	468,314,034.34		468,314,034.34	85,222.43	468,399,256.77
SubTotal	100	100.0000	468,314,034.34		468,314,034.34	85,222.43	468,399,256.77
TOTAL	100	100.0000	468,314,034.34		468,314,034.34	85,222.43	468,399,256.77

Allocation Basis: Disallowed Portion

Allocation Source: Disallowed Portion

**State of Missouri**  
**Statewide Cost Allocation Plan**  
**Schedule .5 - Allocation Summary**  
**For Department REVENUE**

Receiving Department	Total	CASHIER	GENERAL GOV'T
COMM. OF ADMIN.	3,750.21	3,750.21	0.00
TREASURER	124.78	124.78	0.00
SECRETARY OF STATE	451.09	451.09	0.00
REVENUE	53,600.58	53,600.58	0.00
LEGISLATURE	735.68	735.68	0.00
JUDICIARY	3,961.29	3,961.29	0.00
GOVERNOR	49.05	49.05	0.00
LT. GOVERNOR	12.26	12.26	0.00
AUDITOR	166.61	166.61	0.00
ATTORNEY GENERAL	359.92	359.92	0.00
AGRICULTURE	301.64	301.64	0.00
CONSERVATION	1,584.11	1,584.11	0.00
ECONOMIC DEVELOPMENT	484.28	484.28	0.00
EDUCATION	18,415.06	18,415.06	0.00
HIGHER EDUCATION	19,789.01	19,789.01	0.00
HEALTH	2,158.20	2,158.20	0.00
HIGHWAYS	5,687.74	5,687.74	0.00
LABOR	813.43	813.43	0.00
MENTAL HEALTH	12,284.61	12,284.61	0.00
NATURAL RESOURCES	2,109.08	2,109.08	0.00
PUBLIC SAFETY	2,593.07	2,593.07	0.00
SOCIAL SERVICES	29,965.42	29,965.42	0.00
CORRECTIONS	12,618.05	12,618.05	0.00
ALL OTHER	468,399,256.77	0.00	468,399,256.77
Direct Billed	0.00	0.00	0.00
Total	468,571,271.94	172,015.17	468,399,256.77